



BOARD OF DIRECTORS MEETING MINUTES

Date and Time

June 18, 2021, 8:30 a.m.

Location

Kanab Center, 20 N 100 E, Kanab, UT

Directors Present

Bruce Adams, *President*, San Juan County Commissioner
William Cox, *Vice President*, Rich County Commissioner
Karla Johnson, *Secretary/Treasurer*, Kane County Clerk/Auditor
Christopher Crockett, Weber County Deputy Attorney
Bob Stevenson, Davis County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

Directors Participating Telephonically

Jim Kaiserman, Wasatch County Surveyor
Melissa Yergensen, Duchesne County Personnel Director

Directors Absent

Blaine Breshears, Morgan County Sheriff
Dean Cox, Washington County Commissioner
Scott Jenkins, Weber County Commissioner
David Tebbs, Garfield County Commissioner
Mark Whitney, Beaver County Commissioner

Officers Present

Johnnie Miller, UCIP Chief Executive Officer
Sonya White, UCIP Chief Financial Officer

Others Participating Electronically

Alex Getts, UCIP Education and Training Specialist

Call to Order

Bruce Adams called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 8:40 a.m. on June 18, 2021 and welcomed those participating. Bruce Adams led the Pledge of Allegiance.

Review/Excuse Board Members Absent

Mike Wilkins made a motion to excuse Blaine Breshears, Dean Cox, Scott Jenkins, David Tebbs and Mark Whitney from this meeting. Bob Stevens seconded the motion, which passed unanimously.

Review/Approve April 15, 2021 Meeting Minutes

The draft minutes of the Board of Directors meeting held April 15, 2021 were previously sent to the Board Members for review (see attachment number one). Karla Johnson made a motion to approve the April 15, 2021 Board of Directors meeting minutes as written. Mike Wilkins seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Karla Johnson reported that she reviewed the payments made and the credit card transactions of the Pool as of June 18, 2021 (see attachment number two). Johnnie Miller provided an explanation for some of the larger loss payments: \$50,000 settlement payment for an employment law claim against the TriCounty Health Department and \$27,557 defense costs payment for preparation and participation in a mediation session against Davis County. Karla Johnson made a motion to approve the payments made and the credit card transactions as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve Bylaws Amendments

The proposed amendments to the Bylaws were previously sent to the Board Members for review (see attachment number three). Mike Wilkins suggested updating Article 4.3.(b)vii to the current statutory language rather than striking the language. Mike Wilkins made a motion to approve the Bylaws as presented with the exception to Article 4.3.(b)vii. Karla Johnson seconded the motion, which passed unanimously.

Johnnie Miller reported that Article 12.1.a. adds language requiring any claims brought against the Pool, by a Member, must fully comply with the Utah Governmental Immunity Act. Karla Johnson made a motion to approve the Bylaws with the additional language set forth in Article 12.1.(a) as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve Board Compensation Policy Amendments

The proposed amendments to the Board Compensation Policy were previously sent to the Board Members for review (see attachment number four). Mike Wilkins made a motion to approve the Board Compensation Policy amendments as presented. Bob Stevenson seconded the motion, which passed unanimously.

Review/Approve Board Meeting Rules of Order and Procedure Policy Amendments

The proposed amendments to the Board Meeting Rules of Order and Procedure Policy were previously sent to the Board Members for review (see attachment number five). Johnnie Miller explained that the substantive change to this Policy is that a motion can now be made and seconded when a motion that has been seconded is pending, shall be voted on prior to the previously pending motion. William Cox made a motion to approve the Board Meeting Rules of Order and Procedure Policy amendments as presented. Cristopher Crockett seconded the motion, which passed unanimously.

Review/Approve Board Training Policy Amendments

The proposed amendments to the Board Training Policy were previously sent to the Board Members for review (see attachment number six). Karla Johnson made a motion to approve the Board Training Policy amendments as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve Committees of the Board Policy Amendments

The proposed amendments to the Committees of the Board Policy were previously sent to the Board Members for review (see attachment number seven). Bob Stevenson made a motion to approve the Committees of the Board Policy amendments as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve Dividend Policy Amendments

The proposed amendments to the Dividend Policy were previously sent to the Board Members for review (see attachment number eight). Christopher Crockett discussed counties that have acquired more than 250% of their annual contribution in equity and whether a procedure should be in place to manage dividends in this regard. Karla Johnson explained that issuing a dividend to small counties, when this situation occurs, may be feasible, but could be problematic if issued to larger counties, due to the purpose outlined in the Net Asset Management Plan. An overall limit would need to be established before implementing such a procedure in the Dividend Policy. Crockett reported that he had no issues with the Dividend Policy as presented. Johnnie Miller noted that the Pool's goal is to grow its surplus in order to take a higher self-insured retention with the Pool's reinsurer. Karla Johnson made a motion to approve the Dividend Policy amendments as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Electronic Meeting Policy Amendments

The proposed amendments to the Electronic Meeting Policy were previously sent to the Board Members for review (see attachment number nine). Johnnie Miller reported that changes to this policy were primarily administrative. Bob Stevenson made a motion to approve the Electronic Meeting Policy amendments as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve GRAMA Policy Amendments

The proposed amendments to the GRAMA Policy were previously sent to the Board Members for review (see attachment number 10). Karla Johnson reported that the Records Officer and Operations Specialist's hourly rates for records requests has been updated. Karla Johnson made a motion to approve the GRAMA Policy amendments as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Internal Accounting Controls Policy Amendments

The proposed amendments to the Internal Accounting Controls Policy were previously sent to the Board Members for review (see attachment number 11). Karla Johnson reported corrections to the Policy to allow for increasing and decreasing credit card limits as needed to cover costs, while keeping limits low to prevent fraud. The Audit Committee reviewed a list of vendors that are paid by credit card on file as automatic monthly or annual payments. Johnson noted that the word "approved" on expenditures was changed to "ratified" by the Board. Johnson reported that Sonya White has prepared the annual fraud risk assessment and the separation of duties form, to be reviewed by the independent auditor and the Audit Committee before being presented to the Board for approval. Karla Johnson made a motion to approve the Internal Accounting Controls Policy amendments as presented. Mike Wilkins seconded the motion, which passed unanimously. Karla Johnson made a motion to approve Appendices 1, Division of Fiscal and Accounting Responsibilities, replacing Alma Adams with David Tebbs on the Board Appointed Audit Committee. William Cox seconded the motion, which passed unanimously. Karla Johnson made a motion to approve Appendices 3, Authorized Monthly and Annual Renewal Transactions Paid by Credit Card, as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Fraud Risk Assessment

Karla Johnson presented the Fraud Risk Assessment and Basic Separation of Duties to the Board for review (see attachment number 12). These documents are required by the State Auditor's Office to be submitted annually by June 30. Karla Johnson made a motion to approve the Basic Separation of Duties as prepared. Bob Stevenson seconded the motion, which passed unanimously. Mike Wilkins made a motion to approve the signatures of Johnnie Miller and Sonya White on the Fraud Risk Assessment and to approve the Fraud Risk Assessment as prepared. Karla Johnson seconded the motion, which passed unanimously.

Review/Approve Investment Policy Amendments

The proposed amendments to the Investment Policy were previously sent to the Board Members for review (see attachment number 13). Karla Johnson reported that changes to this policy were primarily administrative. Under Section G.2.c. language was added to clarify that transactions must be in compliance with the Utah Money Management Act (UMMA), that the Board may utilize investment advisors as outlined under UMMA to manage investment portfolios, and that no funds are to be transferred out of or between any account without approval of the Board. Language was added to Section G.7. that balances in non-interest bearing checking accounts are to be kept near the minimum amount as required by the financial institution to reduce fees charged. Karla Johnson made a motion to approve the Investment Policy amendments as presented. Bob Stevenson seconded the motion, which passed unanimously.

Review/Approve Minutes Recordings and Records Policy Amendments

The proposed amendments to the Minutes Recordings and Records Policy were previously sent to the Board Members for review (see attachment number 14). Karla Johnson reported that changes to this policy were primarily administrative. Karla Johnson made a motion to approve the Minutes Recordings and Records Policy amendments as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Net Asset Management Policy Amendments

The proposed amendments to the Net Asset Management Policy were previously sent to the Board Members for review (see attachment number 15). Karla Johnson reported that changes to this policy were primarily administrative. Karla Johnson made a motion to approve the Net Asset Management Policy amendments as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Pre-Loss Legal Assistance Program Policy Amendments

The proposed amendments to the Pre-Loss Legal Assistance Program Policy were previously sent to the Board Members for review (see attachment number 16). Christopher Crockett reported that changes to this policy were primarily administrative. Christopher Crockett made a motion to approve the Pre-Loss Legal Assistance Program Policy amendments as presented. Jim Kaiserman seconded the motion, which passed unanimously.

Review/Approve Reimbursement Policy Amendments

The proposed amendments to the Reimbursement Policy were previously sent to the Board Members for review (see attachment number 17). Karla Johnson reported that changes to this policy were primarily administrative. Karla Johnson made a motion to approve the Reimbursement Policy amendments as presented. William Cox seconded the motion, which passed unanimously.

The Presiding Chair was taken over by the Vice President of the Board, William Cox, who called for a five minute recess. This meeting resumed at 9:30 a.m.

Review/Approve Agenda Item Request Policy

The proposed Agenda Item Request Policy was previously sent to the Board Members for review (see attachment number 18). Johnnie Miller reported that this policy language details how an item would be placed on the Board's agenda. Items on the agenda are placed with reasonable specificity of what the agenda item is and details how a Board Member, county member, CEO or CFO, UCIP Staff, or member of the public may request an item to be put on the agenda. Karla Johnson noted that 26 hours to request an agenda item, as outlined in Section G.1, does not give the Clerk adequate time to get the item approved and posted to the public notice website within 24 hours and requested that time be amended to 48 or 72 hours. William Cox stated that a larger window of time prohibits items being placed on the agenda that need to be on the agenda in a shorter time frame. Johnson added that an exception could be made for emergencies. Johnnie Miller reported this type of situation rarely happens with a Director or Member, and that items added late to the agenda are typically at the behest of the CEO or CFO. Miller noted that a Director could present an item to the CEO or CFO to add it to the agenda inside the 48 or 72-hour window. Karla Johnson requested Section G.8. be amended to include: The Clerk or Clerk-designee. Karla Johnson made a motion to approve the Agenda Item Request Policy as presented with the addition of Clerk-designee to Section G.8. Bob Stevenson seconded the motion, which passed unanimously.

Review/Approve Board Ethical Behavior Policy

The proposed Board Ethical Behavior Policy was previously sent to the Board Members for review (see attachment number 19). Johnnie Miller reported that this policy is written to assure that the Directors of the Pool are in compliance with the Utah Public Officer's and Employees' Ethics Act. Mike Wilkins made a motion to approve the Board Ethical Behavior Policy as presented. Jim Kaiserman seconded the motion, which passed unanimously.

Review/Approve Actuarial Equity Analysis by Member

Johnnie Miller presented to the Board the Actuarial Equity Analysis by Member (see attachment number 20). Miller explained that the 2021 net equity is based on the Pool's 2020 audited surplus to contribution ratio. Upon the Board's approval, each county Member's equity amount will be submitted to their county auditor. Bob Stevenson made a motion to approve the actuarial equity analysis by Member as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve Preliminary Budget 2022

Sonya White presented the draft 2022 preliminary budget to the Board for review (see attachment number 21). White explained that a preliminary budget approval is being requested in order for the Pool's actuary to begin work on the rating analysis. Focusing on budgeted expenses, losses and loss adjustment expenses are trending at 64% of budget this year to date so this budget item is not projected to increase/decrease from the prior year's approved budget. Reinsurance indications include a three percent increase in property reinsurance costs and a seven percent increase in liability reinsurance costs. Budget increases in administration expenses include \$20,000 in public relations, due to the cooperative agreement between the Utah Association of Counties and UCIP, and \$15,000 in personnel for possible cost of living and health benefit increases. Total budgeted administration expenses are presented at \$1,200,000. Karla Johnson made a motion to approve the Preliminary Budget 2022 as presented. Mike Wilkins seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

William Cox made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual*. Jim Kaiserman seconded the motion, which passed unanimously.

Action on Personnel Matters

William Cox made a motion to strike agenda item: *Action on Personnel Matters*. Jim Kaiserman seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

Christopher Crockett made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Pending or Reasonably Imminent Litigation*. Bob Stevenson seconded the motion, which passed unanimously.

Action on Litigation Matters

Christopher Crockett made a motion to strike agenda item: *Action on Litigation Matters*. Bob Stevenson seconded the motion, which passed unanimously.

Chief Executive Officer's Report

Johnnie Miller reported that he has met with Cache and Carbon County officials. Cache County is interested in a proposal to join the Pool effective January 1, 2022. Carbon is interested, but Miller noted that the County wants to wait until closer to the end of the year to make a decision whether they want to entertain a proposal from the Pool. Miller reported that Summit County is currently out to bid and will be requesting a proposal from the Pool after receiving bids from insurance agencies. Bruce Adams informed Miller that he had been in contact with the Southeastern Utah Association of Local Governments, who expressed interest in joining the Pool.

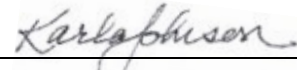
Miller reported that Pool staff are currently planning the Risk Management Workshop, a two-day workshop with general risk management training and breakout sessions for facilities management, fair and events, planning and zoning, and personnel. Miller explained that the second and third class counties' planning and zoning commissioners must obtain four hours of authorized training each year, so a high turnout for this Workshop is anticipated. Also, several officials and employees from Cache and Summit Counties have registered for the Workshop. Miller encouraged Members of the Board to attend the Workshop.

Prepared by:



Alex Getts, UCIP Education and Training Specialist

Submitted on this 19 day of August 2021



Karla Johnson, Secretary/Treasurer

Approved on this 19 day of August 2021



Bruce Adams, President



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Notice Title: Board of Directors Meeting

Government Type: Interlocal

Entity: Utah Counties Indemnity Pool

Body Name: Board of Directors

Notice Subject: Administrative Services

Notice Type: Meeting

Street Address: Kanab Center, 20 N 100 E

Street Address continued:

City: Kanab

Zip:

Start Date: June 18, 2021 08:30 AM

End Date:

Deadline Date:

Description / Agenda: Review/Excuse Board Members Absent

Review/Approve April 15, 2021 Meeting Minutes

Ratification/Approval of Payments and Credit Card Transactions

Review/Approve Bylaws

Review/Approve Board Compensation Policy Amendments

Review/Approve Board Meeting Rules of Order and Procedure Policy Amendments

Review/Approve Board Training Policy Amendments

Review/Approve Committees of the Board Policy Amendments

Review/Approve Dividend Policy Amendments

Review/Approve Electronic Meeting Policy Amendments

Review/Approve GRAMA Policy Amendments

Review/Approve Internal Accounting Controls Policy Amendments

Review/Approve Fraud Risk Assessment

Review/Approve Investment Policy Amendments

Review/Approve Minutes Recordings and Records Policy Amendments

Review/Approve Net Asset Management Policy Amendments

Review/Approve Pre-Loss Legal Assistance Program Policy Amendments

Review/Approve Reimbursement Policy Amendments

Review/Approve Agenda Item Request Policy
Review/Approve Board Ethical Behavior Policy
Review/Approve Actuarial Equity Analysis by Member
Review/Approve Preliminary Budget 2022
Set Date and Time for Closed Meeting to Discuss Character,
Professional Competence, Physical/Mental Health of an Individual
Action on Personnel Matters
Set Date and Time for Closed Meeting to Discuss Pending or
Reasonably Imminent Litigation Bruce Adams
Action on Litigation Matters
Chief Executive Officer's Report
Other Business

ADA: In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sonya White at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-565-8500, at least three days prior to the meeting.

Electronic Participation: Any Member of the Utah Counties Indemnity Pool Board of Directors may participate telephonically.

Other:

Emergency Notice: No

Send copy of notice to: legal@mediaone.com

Audio File Location:

Attachments: There are attachments associated with this notice.

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AGENDA

Utah Counties Indemnity Pool Board of Directors Meeting

Kanab Center, 20 N 100 E, Kanab

Friday, June 18, 2021, 8:30 a.m.

8:30	Open Meeting	Bruce Adams
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ITEM	ACTION	
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1.	Review/Excuse Board Members Absent	Bruce Adams
2.	Review/Approve April 15, 2021 Meeting Minutes	Karla Johnson
3.	Ratification/Approval of Payments and Credit Card Transactions	Karla Johnson
4.	Review/Approve Bylaws	Bruce Adams/Johnnie Miller
5.	Review/Approve Board Compensation Policy Amendments	Bruce Adams
6.	Review/Approve Board Meeting Rules of Order and Procedure Policy Amendments	Bruce Adams
7.	Review/Approve Board Training Policy Amendments	Bruce Adams
8.	Review/Approve Committees of the Board Policy Amendments	Bruce Adams
9.	Review/Approve Dividend Policy Amendments	Karla Johnson
10.	Review/Approve Electronic Meeting Policy Amendments	Bruce Adams
11.	Review/Approve GRAMA Policy Amendments	Bruce Adams
12.	Review/Approve Internal Accounting Controls Policy Amendments	Karla Johnson
13.	Review/Approve Fraud Risk Assessment	Karla Johnson
14.	Review/Approve Investment Policy Amendments	Karla Johnson
15.	Review/Approve Minutes Recordings and Records Policy Amendments	Karla Johnson
16.	Review/Approve Net Asset Management Policy Amendments	Karla Johnson
17.	Review/Approve Pre-Loss Legal Assistance Program Policy Amendments	Christopher Crockett
18.	Review/Approve Reimbursement Policy Amendments	Karla Johnson
19.	Review/Approve Agenda Item Request Policy	Johnnie Miller
20.	Review/Approve Board Ethical Behavior Policy	Johnnie Miller
21.	Review/Approve Actuarial Equity Analysis by Member	Johnnie Miller
22.	Review/Approve Preliminary Budget 2022	Sonya White
23.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	Bruce Adams
24.	Action on Personnel Matters	Melissa Yergensen
25.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	Bruce Adams
26.	Action on Litigation Matters	Christopher Crockett

INFORMATION

27.	Chief Executive Officer's Report	Johnnie Miller
28.	Other Business	Bruce Adams

Electronic Meeting Notice: By phone 515-604-9807, Access Code: 675642, Anchor Location: 20 N 100 E, Kanab, UT

BOARD OF DIRECTORS
MEETING MINUTES

Date and Time

April 15, 2021, 12:30 p.m.

Location

Meeting conducted electronically.

Anchor Location: UAC/UCIP Offices, 5397 S Vine St, Murray, Utah

Directors Participating Electronically via GoToMeeting

Bruce Adams, *President*, San Juan County Commissioner

William Cox, *Vice President*, Rich County Commissioner

Karla Johnson, *Secretary/Treasurer*, Kane County Clerk/Auditor

Blaine Breshears, Morgan County Sheriff

Christopher Crockett, Weber County Deputy Attorney

Dean Cox, Washington County Commissioner

Scott Jenkins, Weber County Commissioner

Jim Kaiserman, Wasatch County Surveyor

Bob Stevenson, Davis County Commissioner

David Tebbs, Garfield County Commissioner

Mark Whitney, Beaver County Commissioner

Mike Wilkins, Uintah County Clerk/Auditor

Melissa Yergensen, Duchesne County Personnel Director

Directors Unable to Participate

All Board Members participated electronically

Officers Participating Electronically

Johnnie Miller, UCIP Chief Executive Officer

Sonya White, UCIP Chief Financial Officer

Others Participating Electronically

Alex Getts, UCIP Education & Training Specialist

Call to Order

Bruce Adams called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 12:30 p.m. on April 15, 2021 and welcomed those participating. Bruce Adams led the Pledge of Allegiance.

Review/Excuse Board Members Absent

All Board Members were participating.

Review/Approve February 18, 2021 Meeting Minutes

The draft minutes of the Board of Directors meeting held February 18, 2021 were previously sent to the Board Members for review (see attachment number one). Karla Johnson made a motion to approve the February 18, 2021 Board of Directors meeting minutes as written. William Cox seconded the motion, which passed unanimously.

Review/Approve Conflict of Interest Disclosures

Bruce Adams reported that he has reviewed each Director's and Officer's conflict of interest disclosure and explained that no conflicts, pursuant to Article 14 of the UCIP Bylaws, had been disclosed. Adams noted he was still awaiting William Cox's conflict of interest statement. Cox reported he would submit his statement for review.

Review/Appoint Committees of the Board

Bruce Adams reported that the Committees of the Board needed to be reviewed following the resignation of Alma Adams from the Board (see attachment number two). William Cox made a motion to replace Alma Adams with David Tebbs on the Audit Committee. Karla Johnson seconded the motion, which passed unanimously. Mike Wilkins made a motion to replace Alma Adams with David Tebbs on the Governance Committee. Scott Jenkins seconded the motion, which passed unanimously. Bob Stevenson made a motion to replace Alma Adams with David Tebbs on the Nominating Committee. Karla Johnson seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Karla Johnson reported that she reviewed the payments made, the payments to be made and the credit card transactions of the Pool as of April 15, 2021 (see attachment number three). Karla Johnson made a motion to approve the payments made, the payments to be made and the credit card transactions as presented. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve 2020 Actuarial Reserve Analysis

Johnnie Miller presented the draft 2020 Actuarial Reserve Analysis (see attachment number four). Miller reported that for the years of 2005 through 2008, all claims had been completely closed. Miller reported that graphs were broken into sections with green bars representing estimates of additional amounts to be paid on claims, whereas yellow bars represented the actuary's estimates based on the Pool's history. Miller reported on the Comparison of Estimated Ultimate Incurred Losses, noting that the oldest years show no further changes to amounts of claims paid had been made. Miller noted that from 2009 on the report reflected changes to claims expected to be paid. Miller noted that for most years the estimated amounts for claims to be paid are expected to be less than the actuary's original estimates, further reporting that the total amount of reserves for prior years through 2019 improved by 2% from actuary estimates in 2019. Miller reported that the Unallocated Loss Adjustment Expense report accounts for how much the Pool would need to pay an outside adjusting firm to handle administrative work for claims resolution if the Pool were to shut down. Miller reported that the Total Estimates Loss and Loss Adjustment Reserve represented the expected claims through 2020 totaled \$8,780,332. Miller reported the Pool created the Claim Deterioration Fund to compensate in the event that claims deteriorate, setting aside extra money to pay dividends. Miller reported the Claim Deterioration Fund currently stands at \$660,000. Miller recommended the Board approve the amount of \$8,780,332 as the Expected Loss and Loss Adjustment Reserve, \$109,550 for Unallocated Loss Adjustment Expenses to be used for financial statements, and to adjust the Claim Deterioration Fund by adding an additional \$500,000 to that fund for a \$1,160,000 total. Bob Stevenson made a motion to approve the 2020 Actuarial Reserve Analysis as presented. Karla Johnson seconded the motion, which passed unanimously.

Review/Approve 2020 Financial Audit

Mike Wilkins explained that pursuant to the Audit Committee meeting with the independent auditors of Larson and Company, the draft 2020 audit of financial statements (see attachment number five) were previously sent to the Board for review. Wilkins reported that the auditor opined that the financial statements present fairly, in all material respects, the financial position of the Pool. Wilkins reported the Pool's operating revenue experienced an increase of \$408,000 in net position. Mike Wilkins made a motion to approve the 2020 Financial Audit as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve URS Contribution Rates

Sonya White presented on the 2021 Utah Retirement Systems (URS) contribution rates to the Board (see attachment number six). White reported three employees were at the 18.47% rate under the Tier 1 system, one employee under the 16.07% rate of the Tier 2 DB system and the 6.69% rate of the Tier 2 DC system. Scott Jenkins made a motion to approve the URS Contribution Rates as presented. William Cox seconded the motion, which passed unanimously.

Review/Approve First Quarter 2021 Financials

Sonya White reviewed the first quarter 2021 unaudited financial statements with the Board (see attachment number seven). White provided a comparison on the Balance Sheet (Statement of Net Position) showing first quarter ending 2020, year ending 2020 and first quarter ending 2021. Cash and cash equivalents includes all bank accounts as well as the Zions Wealth Advisors cash account held with PTIF for a total of \$16,208,985. Short term investments stood at \$803,037. Prepaid expenses includes accrued reinsurance costs, the Pool's LocalGovU subscription, claims system, and fraud hotline, totaling \$1,210,746. Long term investments were down from the year end 2020, at \$678,486. Capital contributions include the Pool's membership and

allocation of equity in Counties Reinsurance, Ltd. (CRL) and premiums and allocation of equity in the CRL Property Plus program for a total of \$3,564,807. Property and equipment includes land and assets owned by the Pool, totaling \$535,295. Deferred outflows were down from year end 2020 at \$132,055. Total assets and deferred outflows of resources stood at \$23,133,411. Reserves for losses and loss adjustment expenses included incurred but not reported claims, claims reserves and unallocated loss adjustment expenses, totaling \$8,889,882. Accrued expenses included sick and vacation pay accrued by staff, as well as monies paid out in 2021 for 2020 expenses, totaling \$162,086. Contributions paid in advance are unearned contributions totaling \$5,497,655. Net pension liability stands at \$163,821 and deferred inflows related to pensions stands at \$87,645. Unrestricted net position includes the rate stabilization and claim deterioration funds totaling \$7,803,080. The Pool has accrued \$1,832,592 in contributions collected, 25% of budget, while investment income stood at \$21,788, 7% of budget. White reported that other income includes services for nonmember counties, specifically Cache and Carbon who participate in the Pool's fraud hotline, cabinets the Pool sold, and monies received from the use of the Pool's US Bank credit card, totaling \$636. Loss and loss adjustment expenses, composed of paid claims for the first quarter of 2021, totaled \$1,980,162, or 53% of budget. Accrued reinsurance coverage totaled \$532,095. Administration expenses at first quarter ending are risk management at \$15,676, financial/professional at \$7,000, and personnel expenses at \$205,500. The Pool's change of net position decreased \$894,158, primarily due to claims paid, with the net position at end of quarter standing at \$8,332,321. Johnnie Miller added that investment income is at 7% of budget and noted that the Board increased this budget item for the 2020 and 2021 year. Miller explained that with the Pool's membership in CRL, an entity that can invest in the stock market, a more positive result can be yielded depending on where interest rates end up. UCIP's equity in CRL increased by \$167,000 in 2020. Mike Wilkins made a motion to approve the first quarter 2021 financial statements as presented. Scott Jenkins seconded the motion, which passed unanimously.

Review/Approve UAC Cooperative Services Agreement

Johnnie Miller provided the Board with the Utah Association of Counties (UAC) Cooperative Services Agreement as presently drafted, detailing the relationship between the organizations and mutual benefits of their partnership (see attachment number eight). Miller noted that under the Agreement UAC will promote the Pool, display the its logo, and market the Pool in their promotional items; allow UCIP to participate at the highest level of UAC's corporate partnership program with all associated benefits; grant the Pool first right of refusal for space at UAC conferences and events and sponsorship for events, sponsorship of UAC conference name badges and advertising in the UAC directory, membership directory, or other UAC publications; and UAC will promote the Pool as the Association's preferred training partner. All of these benefits occur at the exclusion of the Pool's direct competitors. Reciprocally, the Pool will promote UAC and display the Association's logo at all UCIP trainings and events, recognize UAC as a major sponsor of the Pool, recognize UAC as a major sponsor of UCIP at all workshops, and will not allow competitors of UAC to sponsor UCIP trainings and events. The Pool will continue to assist sponsoring UAC events and conferences and provide in-kind support by transporting UAC's materials to conferences with the UCIP trailer, and assist with conference/event set-up and registration. The Pool will provide presentations and trainings to UAC members, promote UAC at all UCIP events, and continue to rent space in the UAC building and share expense of utilities. Miller reported that the Agreement calls for the shared cost of a UAC/UCIP receptionist. Miller agreed to this provision if the cost was reasonable, and noted that Sonya White determined an outside employment hire would be considerably cheaper. Miller provided this information to UAC CEO Brandy Grace, who found this option agreeable. However, Miller reported that UAC had since hired a full-time front desk receptionist, which was not what Miller had agreed to. Miller reported that he does not recommend agreeing to this point now as UAC's receptionist doesn't provide enough value to UCIP. Miller noted that under the Agreement, UCIP will also pay an Annual Base Sponsorship Fee to UAC. The Board previously authorized Miller to negotiate up to \$20,000, but he is currently offering UAC \$17,500. Miller reported that the UAC Executive Committee met regarding the Agreement the morning of April 15, but did not come to an agreement. Miller reported that some on the Executive Committee did not understand why the Pool did not want direct competitors at UAC conferences and events, while others wanted more money. Bruce Adams recommended Miller negotiate up to \$20,000 and negotiate with Grace based off existing contracts between UCIP and UAC. Mike Wilkins asked if the Agreement includes rent the Pool pays for its office space. Miller confirmed that it does not, informing the Board that the rental agreement is \$36,000 annually, and covers half of the utilities for the UAC building. Miller reported that the rental agreement provides UCIP five offices, 1,000 square feet of storage in the basement, and use of the training and board rooms for UCIP events and meetings. Miller reported that, due to construction projects on UAC's part, UCIP no longer has storage in the basement and is renting offsite space to accommodate. Miller also reported that the training room has been converted into offices for UAC's economic development staff; for UCIP to host trainings or other meetings, it will need to be done offsite and at additional cost to the Pool.

Christopher Crockett asked whether this resulted in a reduction of rent due to losing these benefits. Miller reported that it did not. Adams noted this could be a negotiating chip for Miller to utilize when meeting with Grace. Miller noted UAC has not acknowledged breaching the rental agreement, but indicated he is trying to build the UAC/UCIP relationship. Miller noted that, due to COVID, not having the training room hasn't been troublesome but will become an issue as the pandemic winds down and things return to normal. Crockett stated that he understood wanting to preserve relationship with UAC, but that UAC be equitable; if the rental agreement isn't being honored, it should be modified. Scott Jenkins noted that in the long term it looks like UAC is growing and UCIP is being squeezed, and that it may be prudent to look for a new facility for the Pool. Miller reported this is something he and Sonya White have discussed. Miller reported that UAC activities are becoming disruptive to UCIP, noting the training room office conversion took months, and that during the week of April 5-9 UAC brought in contractors to blow insulation into the building's interior walls without notification to UCIP. Miller noted that staff could not take phone calls due to the noise of the insulation installation. Miller reported that long-term it is incumbent to consider looking at options for other space. Jenkins asked whether the Pool should purchase property and build its own office. Miller reported that UCIP owns property, noting his predecessor bought property in Sandy in 2007. When Miller took over as CEO in 2008, it didn't seem prudent to build on the land at the time. Miller noted the Pool has been trying to sell the property for profit for years. Miller reported the property the Pool owns would allow for the construction of a 6,500 square foot building. Jenkins noted that it may be worth building on the land. Bob Stevenson asked whether UAC completing construction on a conference room in the basement within the next few years would it alleviate current issues. Miller noted it would in terms of meeting space. Stevenson asked whether, if the Pool constructed its own building whether it would lease out some of the space. Miller noted that leasing space must be done to another government or non-profit entity at below market value to maintain the Pool's tax exempt status. Miller noted that a 6,500 square foot office is on par with the space UCIP leased prior to moving into the UAC building and would accommodate a large workroom, Board room, and a large training room. Miller reported that counties and other groups could utilize the old facility as well, noting that a new UCIP building would follow in that tradition. Adams recommend Miller negotiate up to the \$20,000 the Board previously approved and use the existing rental agreement as a negotiating chip as discussed. Miller agreed, but noted staff's concern is receiving an answer to the Agreement prior to UAC Management Conference in May in order to confirm the exclusion of the Utah Local Governments Trust. Miller noted he has been trying to get this agreement in place with UAC for the last ten years. Crockett asked what is holding up the UAC Executive Committee's decision. Miller reported that the Executive Committee has had substantial turnover, and progress previously made has to start over with new members who do not understand why the Pool is willing to pay more for UAC/UCIP benefits. Crockett noted he was curious what Grace will have to say following the Executive Committee's meeting. Miller reported having little discussion with Grace on an ongoing basis, noting he had met with Grace a month ago, but in the interim several issues had arisen with no subsequent follow-up. Miller reported that he didn't know about the Executive Committee meeting until Stan Summers, UAC's president, called on a separate matter and subsequently informed Miller of the meeting. Miller reported that he wants a good working relationship with UAC, but it is currently a difficult situation.

Set Date and Time for Closed Meeting

Scott Jenkins made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual*. Dean Cox seconded the motion, which passed unanimously.

Action on Personnel Matters

Scott Jenkins made a motion to strike agenda item: *Action on Personnel Matters*. Dean Cox seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

Christopher Crockett made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Pending or Reasonably Imminent Litigation*. Mike Wilkins seconded the motion, which passed unanimously.

Action on Litigation Matters

Christopher Crockett made a motion to strike agenda item: *Action on Litigation Matters*. Mike Wilkins seconded the motion, which passed unanimously.

Chief Executive Officer's Report

Johnnie Miller reported that he has been conducting several trainings for the membership in-person. Miller reported that he had represented UCIP at the UAC Transportation Conference April 7 – 8, 2021. Miller

reported establishing good contacts with members in attendance, and had discussions with non-member counties about returning to the Pool. Miller reported that the Pool will plan on participating in this conference annually. Miller reported that Pool operations continue to run smoothly.

Board Training and Strategic Planning

Sonya White reported that she, Bob Stevenson and Melissa Yergensen will attend the Association of Governmental Risk Pools (AGRiP) Virtual Assembly, May 18-20. They will subsequently report to the Board. White reported that she is currently working on the Strategic Planning agenda and activities.

Other Business

The next meeting of the Board of Directors will be held Friday, June 18, 2021 at 8:30 a.m.

Mike Wilkins made a motion to adjourn the meeting of the Utah Counties Indemnity Pool Board of Directors at 1:53 p.m. on April 15, 2021. Bob Stevenson seconded the motion, which passed unanimously.

Prepared by:

Alex Getts, UCIP Education & Training Specialist

Submitted on this _____ day of _____ 2021

Karla Johnson, Secretary/Treasurer

Approved on this _____ day of _____ 2021

Bruce Adams, President

UTAH COUNTIES INDEMNITY POOL
Payments and Credit Card Transactions
April 16 - June 18, 2021

Date	Transaction Type	Num	Name	Memo/Description	Amount
500-000000-10010100 Zions Claims					
04/16/2021	Check	BILLPAY	State of Utah Division of Risk Management	Invoice: 108957	-2,910.73
04/16/2021	Check	BILLPAY	Law Office Orin Kerr	Invoice: 2	-1,170.00
04/16/2021	Check	BILLPAY	Washington County	Claim: WAS0000492021	-3,024.41
04/16/2021	Check	ACH	Robyn Miller	Claim: IRO0000402021	-701.04
04/16/2021	Check	ACH	Millard County	Claim: MIL0000332021	-5,116.63
04/16/2021	Check	ACH	Mylar Law, PC	Invoice: 00693	-8,267.50
04/16/2021	Check	ACH	Mylar Law, PC	Invoice: 00694	-7,238.63
04/22/2021	Check	BILLPAY	Zach Hansen	Claim: BEA0000192021	-4,723.88
04/23/2021	Check	ACH	Mylar Law, PC	Invoice: 00697	-9,135.64
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 768992	-5,334.18
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 768994	-6,142.64
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 768998	-4,053.76
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 768999	-3,269.43
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 769000	-2,665.00
04/23/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 768989	-8,307.70
04/23/2021	Check	ACH	ISSD1	Claim: ISD0000012021	-228.07
04/23/2021	Check	ACH	Weber County	Claim: WEB0001222021	-2,448.06
04/29/2021	Check	BILLPAY	Kennon Tubbs MD, LLC	Invoice: 2012	-3,575.00
04/29/2021	Check	BILLPAY	Company	Claim: 44-15X3-67N	-3,720.99
04/30/2021	Check	ACH	Beaver County	Claim: BEA0000202021	-1,425.39
04/30/2021	Check	ACH	Davis County	Claim: DAV0000062021	-2,520.07
04/30/2021	Check	ACH	Davis County	Claim: DAV0000932021	-3,783.77
04/30/2021	Check	ACH	Mylar Law, PC	Invoice: 00698	-1,385.74
04/30/2021	Check	ACH	Mylar Law, PC	Invoice: 00707	-4,265.76
04/30/2021	Check	ACH	Mylar Law, PC	Invoice: 00708	-2,547.40
05/05/2021	Check	BILLPAY	Geoffrey Haslam LLC	Invoice: 21-0426	-1,095.00
05/05/2021	Check	BILLPAY	Uintah County	Claim: UIN0000072021	-2,404.44
05/07/2021	Check	ACH	Beaver County	Claim: BEA0000212021	-150.30
05/07/2021	Check	ACH	Davis County	Claim: DAV0003922021	-100.00
05/07/2021	Check	ACH	Mylar Law, PC	Invoice: 00713	-2,217.50
05/07/2021	Check	ACH	Suitter Axland	Invoice: 783	-954.50
05/07/2021	Check	ACH	Suitter Axland	Invoice: 784	-2,518.29
05/07/2021	Check	ACH	Suitter Axland	Invoice: 785	-2,444.50
05/07/2021	Check	ACH	Suitter Axland	Invoice: 787	-5,283.21
05/07/2021	Check	ACH	Suitter Axland	Invoice: 788	-7,845.13
05/07/2021	Check	ACH	Suitter Axland	Invoice: 805	-542.80
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6928	-738.00
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6929	-9,974.00
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6930	-1,494.00
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6931	-2,358.00
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6932	-12,557.33
05/07/2021	Check	ACH	Goebel Anderson PC	Invoice: 6933	-7,710.00
05/07/2021	Check	ACH	Suitter Axland	Invoice: 786	-4,463.78
05/07/2021	Check	ACH	Davis County	Claim: DAV0000932021	-1,504.83
05/07/2021	Check	ACH	Frontier Adjusters, Inc.	Invoice: T924102	-322.25
05/10/2021	Check	ACH	Mylar Law, PC	Invoice: 00714	-18,247.08
05/13/2021	Check	BILLPAY	Lynn Kershaw	Claim: WAT0000252021	-1,952.27
05/13/2021	Check	BILLPAY	Washington County	Claim: WAS0000502021	-913.81
05/21/2021	Check	ACH	Duchesne County	Claim: DUC0000092021	-2,678.22
05/21/2021	Check	ACH	Duchesne County	Claim: DUC0000082021	-23,868.86
05/21/2021	Check	ACH	Mylar Law, PC	Invoice: 00719	-6,810.00
05/21/2021	Check	ACH	Mylar Law, PC	Invoice: 00718	-17,181.00
05/27/2021	Check	BILLPAY	Juab County	Claim: JUA0000182021	-6,537.02
05/27/2021	Check	BILLPAY	State of Utah Division of Risk Management	Invoice: 109270	-1,548.18
05/28/2021	Check	ACH	Emery County	Claim: EME0000222021	-263.88

UTAH COUNTIES INDEMNITY POOL
Payments and Credit Card Transactions
April 16 - June 18, 2021

Date	Transaction Type	Num	Name	Memo/Description	Amount
05/28/2021	Check	ACH	Mylar Law, PC	Invoice: 00726	-1,806.50
05/28/2021	Check	ACH	Mylar Law, PC	Invoice: 00730	-2,310.00
05/28/2021	Check	ACH	Mylar Law, PC	Invoice: 00732	-9,019.50
05/28/2021	Check	ACH	Mylar Law, PC	Invoice: 00734	-2,741.00
06/02/2021	Check	BILLPAY	Tamie Tallant	Claim: BOX0000222021	-2,917.87
06/02/2021	Check	BILLPAY	Pearson & Butler, PLLC	Claim: THD0000112018	-50,000.00
06/04/2021	Check	ACH	Suitter Axland	Invoice: 876	-189.50
06/04/2021	Check	ACH	Suitter Axland	Invoice: 871	-3,527.59
06/04/2021	Check	ACH	Suitter Axland	Invoice: 872	-84.00
06/04/2021	Check	ACH	Suitter Axland	Invoice: 873	-5,239.00
06/04/2021	Check	ACH	Suitter Axland	Invoice: 874	-3,279.51
06/04/2021	Check	ACH	Suitter Axland	Invoice: 875	-3,500.40
06/04/2021	Check	ACH	Suitter Axland	Invoice: 877	-27,557.17
06/04/2021	Check	ACH	Suitter Axland	Invoice: 878	-6,586.22
06/04/2021	Check	ACH	Suitter Axland	Invoice: 879	-4,187.98
06/04/2021	Check	ACH	Dunn & Dunn, PC	Invoice: 37869	-4,144.00
06/04/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 773804	-9,135.86
06/04/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 773807	-12,825.00
06/04/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 773809	-3,846.62
06/04/2021	Check	ACH	Dentons Durham Jones & Pinegar	Invoice: 773813	-2,808.76
06/04/2021	Check	ACH	Weber Human Services-	Claim: WHS0000492021	-2,353.57
06/11/2021	Check	ACH	Goebel Anderson PC	Invoice: 37	-1,368.00
06/11/2021	Check	ACH	Goebel Anderson PC	Invoice: 38	-1,278.00
06/11/2021	Check	ACH	Goebel Anderson PC	Invoice: 42	-6,489.22
06/11/2021	Check	ACH	Mylar Law, PC	Invoice: 00753	-7,234.00
06/11/2021	Check	ACH	Mylar Law, PC	Invoice: 00754	-10,645.71
06/11/2021	Check	ACH	Weber County	Claim: WEB0001312021	-1,110.15
06/16/2021	Check	BILLPAY	Jerry Seiner Collision	Invoice: 37711	-287.15
06/16/2021	Check	BILLPAY	Richfield City	Claim: SEV0001212021	-1,542.94
Total for 500-000000-10010100 Zions Claims					-\$ 432,654.82

500-000000-10010100 Zions Expense

04/21/2021	Expense	ONLINE	Zions	Bank Service Fees	-129.09
04/23/2021	Check	ACH	Public Employees Health Program	Invoice: 0123346708	-8,419.85
04/23/2021	Bill Payment (Check)	ACH	Larson & Company	Invoice: 22451092	-19,800.00
04/23/2021	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 11256	-1,161.00
04/28/2021	Check	ACH	PEHP-LTD	Agency: 1076	-214.99
04/30/2021	Payroll Check	DD	Sonya J. White	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-2,554.04
04/30/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-4,110.10
04/30/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-1,800.00
04/30/2021	Payroll Check	DD	Korby M. Siggard	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-2,534.22
04/30/2021	Payroll Check	DD	Marty L. Stevens	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-1,794.29
04/30/2021	Payroll Check	DD	Alexander F. Getts	Pay Period: 04/16/2021-04/30/2021 04/16/2021 to 04/30/2021	-1,594.93
04/30/2021	Tax Payment	ONLINE	IRS	Tax Payment for Period: 04/28/2021-04/30/2021	-5,744.61
04/30/2021	Check	ONLINE	Utah Retirement Systems	Confirmation: 03295317823	-10,876.94
04/30/2021	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,918.84
04/30/2021	Bill Payment (Check)	ACH	Utah Association of Counties	Invoice: 00003	-20,000.00
04/30/2021	Tax Payment		UT State Tax Commission	Tax Payment for Period: 04/01/2021-04/30/2021	-2,017.76
05/05/2021	Bill Payment (Check)	BILLPAY	US Bank	4485594555657814	-2,049.59
05/07/2021	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15461	-450.00
05/07/2021	Bill Payment (Check)	ACH	HCA Asset Management, LLC	Invoice: 211162	-18,800.00
05/07/2021	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-634.55
05/14/2021	Payroll Check	DD	Alexander F. Getts	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-1,437.19
05/14/2021	Payroll Check	DD	Marty L. Stevens	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-1,617.40
05/14/2021	Payroll Check	DD	Korby M. Siggard	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-2,534.21
05/14/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-4,057.64
05/14/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-1,800.00

UTAH COUNTIES INDEMNITY POOL
Payments and Credit Card Transactions
April 16 - June 18, 2021

Date	Transaction Type	Num	Name	Memo/Description	Amount
05/14/2021	Payroll Check	DD	Sonya J. White	Pay Period: 05/01/2021-05/15/2021 05/01/2021 to 05/15/2021	-2,554.05
05/14/2021	Tax Payment		IRS	Tax Payment for Period: 05/12/2021-05/14/2021	-5,685.13
05/21/2021	Bill Payment (Check)	ACH	By The Numbers Actuarial Consulting, Inc.	Invoice: 2021-094	-2,000.00
05/21/2021	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 11282	-697.50
05/21/2021	Check	ACH	Public Employees Health Program	Invoice: 0123402569	-8,472.33
05/28/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-4,057.62
05/28/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-1,800.00
05/28/2021	Payroll Check	DD	Korby M. Siggard	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-2,534.23
05/28/2021	Payroll Check	DD	Marty L. Stevens	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-1,794.28
05/28/2021	Payroll Check	DD	Alexander F. Getts	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-1,594.93
05/28/2021	Payroll Check	DD	Sonya J. White	Pay Period: 05/16/2021-05/31/2021 05/16/2021 to 05/31/2021	-2,554.04
05/28/2021	Check	ACH	PEHP-LTD	Agency: 1076	-213.05
05/28/2021	Tax Payment		IRS	Tax Payment for Period: 05/26/2021-05/28/2021	-5,744.61
05/28/2021	Tax Payment		UT State Tax Commission	Tax Payment for Period: 05/01/2021-05/31/2021	-1,993.47
05/28/2021	Check	ONLINE	Utah Retirement Systems	Confirmation: 052533383559	-10,812.07
05/28/2021	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,918.84
05/28/2021	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-284.10
05/28/2021	Check	ACH	Alexander F. Getts	Expense Reimbursement	-85.38
05/28/2021	Check	ACH	Sonya J. White	Expense Reimbursement	-49.88
05/28/2021	Check	ACH	Marty Stevens	Expense Reimbursement	-34.80
06/03/2021	Bill Payment (Check)	BILLPAY	US Bank	Account: 7814	-3,482.86
06/11/2021	Bill Payment (Check)	ACH	Goebel Anderson PC	Invoice: 32	-2,844.00
06/11/2021	Bill Payment (Check)	ACH	Whitney Advertising & Design, Inc.	Invoice: 27572	-1,007.80
06/11/2021	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15466	-126.00
06/11/2021	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 11307	-1,192.50
06/11/2021	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.		-3,106.00
06/14/2021	Tax Payment		IRS	Tax Payment for Period: 06/12/2021-06/15/2021	-5,744.67
06/15/2021	Payroll Check	DD	Marty L. Stevens	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-1,794.28
06/15/2021	Payroll Check	DD	Sonya J. White	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-2,554.04
06/15/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-4,057.62
06/15/2021	Payroll Check	DD	Johnnie R. Miller	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-1,800.00
06/15/2021	Payroll Check	DD	Alexander F. Getts	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-1,594.92
06/15/2021	Payroll Check	DD	Korby M. Siggard	Pay Period: 06/01/2021-06/15/2021 06/01/2021 to 06/15/2021	-2,534.21
Total for 500-000000-10010100 ZionsMLE					-\$ 261,181.45

BYLAWS OF THE UTAH COUNTIES INDEMNITY POOL

These Amended Bylaws are adopted by the Board of Directors of the Utah Counties Indemnity Pool (“Pool”) in accordance with the Interlocal Cooperation Agreement entered into by the Members of the Pool, each of which hereby agrees to abide by the terms and conditions of these Amended Bylaws and all actions taken pursuant hereto.

ARTICLE 1. Authority.

- 1.1 These Bylaws are amended pursuant to the provisions of the Amended Interlocal Cooperation Agreement.
- 1.2 These Bylaws may be amended and shall continue in effect until amended as provided herein.
- 1.3 The Pool shall have all powers necessary or desirable to achieve the purposes of the Pool as set forth in the Agreement and these Bylaws.

ARTICLE 2. Definitions.

As used in these Bylaws, the following terms shall have the meaning hereinafter set out:

- 2.1 **Agreement or Amended Agreement.** The Amended Interlocal Cooperation Agreement for Utah Counties Indemnity Pool.
- 2.2 **Alternate Representative.** An individual authorized by a Member to vote in place of the Member’s Representative if the Member’s Representative is unable to
- 2.3 **Board of Directors or Board.** The Board of Directors of the Utah Counties Indemnity Pool.
- 2.4 **Board Meeting.** A meeting of the Board of Directors where a quorum is present and for which proper notice has been provided in accordance with Utah law.
- 2.5 **Bylaws or Amended Bylaws.** The Amended Bylaws of the Utah Counties Indemnity Pool.
- 2.6 **Code, Statute or Utah Law.** The Utah Code, including Utah Code Ann. Titles 11, 63G and 31A, as amended from time to time.
- 2.7 **County or Counties.** One or more of the twenty-nine counties of the State of Utah.
- 2.8 **County Related Entity.** A political subdivision of the State of Utah that provides services similar to those provided by Utah counties, or which provides a service to Utah counties.
- 2.9 **Chief Executive Officer.** The person designated by the Board of Directors as Chief Executive Officer of the Utah Counties Indemnity Pool.

- 2.10 **Director.** An individual member of the UCIP Board of Directors.
- 2.11 **Member.** A county or county related entity that is a party to the Amended Interlocal Cooperation Agreement.
- 2.12 **Membership Meeting.** A meeting of the Members of the Utah Counties Indemnity Pool where a quorum is present and for which proper notice has been provided in accordance with the Agreement and Bylaws.
- 2.10 **Officer or Officers.** The President, Vice-President, or Secretary-Treasurer elected in accordance with these Amended Bylaws.
- 2.11 **Pool.** Utah Counties Indemnity Pool, an Interlocal entity.
- 2.12 **Representative.** The person designated pursuant to Article 4.7(b) to be a Member's official representative for the purposes of representing the Member by casting the Member's vote at a Membership Meeting.
- 2.13 **Risk Coordinator.** The person designated pursuant to Article 4.7(j) to be a Member's primary contact with the Pool.
- 2.14 **Sponsoring Member.** A UCIP Member which is a County that sponsors the membership of a county related entity pursuant to Article 4.3(a)iii.
- 2.15 **Surplus.** The amount shown as Net Position on the audited financial statements of the Pool.
- 2.16 **Director.** A natural person elected or appointed in accordance with the Agreement to a Director position on the Board.

ARTICLE 3. Purpose.

- 3.1 The Pool is formed, financed, organized, and shall operate in accordance with the Agreement and the provisions of these Bylaws.

ARTICLE 4. Members.

- 4.1 Membership in the Pool is limited to Utah counties and county related entities that properly enter into the Agreement.
- 4.2 Counties and county related entities, including former Members, may be admitted to the Pool after its formation only upon approval of the Board and subject to the conditions set out in the Agreement, these Bylaws and such additional conditions as the Board may from time to time require.
- 4.3 County related entities may participate in UCIP as a separate Member pursuant to the following:
- (a) To be eligible as a separate UCIP Member a county related entity must:

- i. have statutory authority to enter into an Interlocal Agreement;
- ii. be able to meet the Member obligations enumerated in the UCIP Interlocal Agreement and Bylaws;
- iii. be sponsored by a participating Member County by resolution of the Member's governing body; and
- iv. provide services which are beneficial to the sponsoring Member County or county government generally.

(b) In addition to the requirements of eligibility under 4.3 (a):

- i. A county related entity that is an Interlocal Agency must be organized and operated pursuant to Title 11, Chapter 13 of the Utah Code, and the Sponsoring Member must be a member of the Interlocal Agency;
- ii. A county related entity that is a Special Service District must be organized and operated pursuant to Title 17D, Chapter 1 of the Utah Code;
- iii. A county related entity that is a Local Building Authority or Municipal Building Authority must be organized and operated pursuant to Title 17D, Chapter 2 of the Utah Code;
- iv. A county related entity that is a Conservation District must be organized and operated pursuant to Title 17D, Chapter 3 of the Utah Code;
- v. A county related entity that is a Local District must be organized and operated pursuant to Title 17B of the Utah Code, and all members of the Board of the Local District must be appointed by the governing body of the Sponsoring Member.
- vi. A county related entity that is a Recreation Board must be organized and operated pursuant to Title 11, Chapter 2 of the Utah Code;
- vii. ~~A county related entity that is a Community Development or Renewal Agency must be organized and operated pursuant to Title 17C, Chapter 1 of the Utah Code;~~
- viii. A county related entity that is a County Health District or multi-county Health District must be organized pursuant to Title 26A of the Utah Code;

4.4 Members shall be classified as one of the following member types:

- (a) Equity Member; and
- (b) Non-equity Member.

Equity members shall be included in the calculation of equity as described in the Agreement and these Bylaws. Non-equity Members shall not be included in calculations

of, nor shall they have any ownership interest in, the member equity of the pool. Non-equity Members do not have a right to distributions of dividends, however non-equity Member status does not restrict those members from being included in distribution of dividends approved by the Board of Directors, and any dividend paid to a Non-Equity Member shall be at the Board's sole discretion.

4.5 Members shall also be classified as either:

- (a) Voting; or
- (b) Non-voting members.

Members which are counties shall be voting members. Members which are not counties shall be non-voting members.

4.6 Members shall meet at least once annually. A Membership Meeting may be called by the Board or President pursuant to a procedure to be established by the Board, or upon written request executed by at least 30 percent of the Members.

- (a) Notice of any Membership Meeting shall be mailed to each Member at least 15 days in advance.
- (b) The President, Vice President, or Secretary-Treasurer of the Board shall preside at the Membership Meeting or the President's designee if no other Officer is present at the meeting.
- (c) A majority of the Voting Members shall constitute a quorum to do business.
- (d) Proxy voting shall not be allowed.
- (e) Each Member shall be entitled to one vote on each issue before the membership at any Membership Meeting, to be cast by its Representative or Alternate Representative if the Representative is unable to vote. The Representative and Alternate Representative shall be designated by the Member in accordance with Article 4.7(b) of the Bylaws.
- (f) The location of Membership Meetings will be as determined from time to time by the Board.

4.7 Members shall have the obligation to:

- (a) Pay promptly all contributions and other payments to the Pool at such times and in such amounts as shall be established in accordance with these Bylaws. Annual contributions are due on or before the first day of January of the applicable fund year. Members making payments, or portions thereof, postmarked after January 31 shall be charged interest calculated daily at two percent above the rate that the Pool would have earned if the contributions had been deposited with the Public Treasurers Investment Fund (PTIF), subject to a \$10.00 minimum late fee.

- (b) Designate in writing a Representative and one or more Alternate representatives for the Membership Meetings. Each Representative and Alternate Representative must be an elected or appointed officer or employee of a Member and must be appointed by majority vote of the governing body or by the county executive or county mayor of the Member to be the Member's official Representative for the purposes of casting the Member's vote at a Membership Meeting. An Alternate Representative may exercise all the powers of a Representative during a Membership Meeting, in the absence of the Representative.
- (c) Allow the Pool, its Chief Executive Officer, agents, contractors, employees and officers reasonable access to all facilities and records of the Member as required for the administration of the Pool and implementation of the Agreement, the Bylaws and policies of the Board.
- (d) Cooperate fully with the Pool's attorneys, its Chief Executive Officer, and any other agent, contractor, employee or officer of the Pool in activities relating to the purposes and powers of the Pool.
- (e) Provide information requested by the Pool, its Chief Executive Officer, and any other agent, contractor, employee or officer of the Pool, as reasonably required for the administration of the Pool.
- (f) Allow the Pool, and attorneys and others designated by the Pool, to represent the Member in the investigation, settlement and litigation of any claim within the scope of loss protection furnished by or through the Pool and also to deny coverage for any claims settled by a Member or for any monies paid by a Member toward claims without the prior written approval of the Pool.
- (g) Follow the claims, loss reduction and prevention, and risk management policies and procedures established by the Board.
- (h) Report to the Pool, in the form and within the time required by the Board, all incidents or occurrences that could reasonably be expected to result in a covered claim to the Pool under the Coverage Addendum.
- (i) Report to the Pool, in the form and within the time required by the Board, the addition of new programs, facilities and exposures or the significant reduction or expansion of existing programs and facilities covered under the Coverage Addendum of these Bylaws.
- (j) Designate a Risk Coordinator who shall act as the Member's primary contact with the Pool.

ARTICLE 5. Board of Directors.

5.1 The Board shall:

- (a) Perform all duties required by Utah law, the Agreement, and these Bylaws.

- (b) Obtain and provide to Members at least annually an audit of the finances of the Pool performed by an independent certified public accountant. Providing Members access to the audit of finances of the Pool on the Pool's website or the Utah Office of State Auditor's website meets the Board's duty to provide the audit to Members.
- (c) Provide for at least quarterly financial statements to account for income, expenses, assets and liabilities of the Pool.
- (d) Provide at least annually for an actuarial review of the Pool's liabilities for losses and loss adjustment expenses.
- (e) Adopt a budget annually and report the budget to the Members. Providing Members access to the budget on the Pool's website or the Utah Office of State Auditor website meets the Board's duty to provide the budget to Members.
- (f) Require that fidelity bonds or appropriate insurance, in an amount to be determined by the Board, be in effect for employees of the Pool, and every other person having access to moneys of the Pool.
- (g) Appoint an Audit Committee to review the financial statements, actuarial analysis, make reports to the Board on the financial affairs of the Pool, and make an annual report to the members regarding the financial affairs of the Pool.
- (h) Appoint a Nominating Committee to solicit nominations for available elected Director positions. Any elected official of a Member or any Director may nominate eligible persons to run for available elected Director positions. Nominations will be received at the Pool office no later than 30 days prior to the meeting at which the election is scheduled. The Pool will verify that each nominee is willing to serve if elected before forwarding the nominations to the Nominating Committee. The Nominating Committee shall review the nominations and select by a majority vote not more than three names to be placed on the ballot for each available elected Director position. A person may not be nominated and placed on the ballot for more than one available elected Director position. In the event that no nominations are received for one or more available elected Director positions, the President of the Board of Directors can solicit nominations from the floor on the following conditions:
 - i. The nominee is eligible to serve as a Director in accordance with Section 5 of the Agreement; and
 - ii. The nominee, if present, expresses a willingness to serve, or, if not present, the Pool has verified that the nominee has expressed a willingness to serve.
- (i) Adopt and maintain an investment policy as an addendum to these bylaws to state the manner in which funds of the Pool may be invested.
- (j) Adopt and maintain a Coverage Addendum as an addendum to these bylaws to state the manner and extent to which Members will be indemnified from the assets of the Pool.

(k) Exercise their responsibility to the Pool and Member counties in the following way:

- i. First, to the mission of the Pool, to maintain financial and managerial integrity, and to serve all counties fairly;
- ii. Second, to express the needs and concerns of the county(ies) that Board Member represents.

5.2 Directors will be reimbursed for reasonable and approved expenses incurred in attending Board meetings and in otherwise carrying out their responsibilities in accordance with the Reimbursement Policy adopted by the Board. UCIP will reimburse Directors for in-state travel by private vehicle at the rate allowed by the State of Utah Department of Finance at the time of travel, as well as for lodging and meals at actual cost, within the guidelines for travel and expense reimbursement adopted by the State of Utah Department of Finance. For Directors attending out-of-state conferences and business meetings as approved by the Board, UCIP will pay directly the registration, airfare and lodging expenses for the dates of the conference or meeting and up to two travel days for Directors arranging travel through the UCIP office. Directors will be paid per diem for out-of-state meals and incidental expenses for each day of the training and travel day(s) pursuant to the rates published by the State of Utah Department of Finance. Directors will also be compensated for necessary transportation expenses between the airport and lodging. Receipts for airfare, lodging and necessary transportation, paid by the Director, are required for reimbursement. A written statement by the Director will be required in place of a lost receipt. Reimbursement is made based on the least expensive reasonable method of travel. Expenses for guests who accompany Directors to UCIP meetings or to approved out-of-state training are the responsibility of the Director. UCIP will invoice Directors for any guest expenses paid by UCIP. However, there will be no charge for guests attending business meals hosted by and at the invitation of the Chief Executive Officer. Requests for reimbursement shall be submitted within 60 days of completion of a trip.

5.3 Directors will be elected in accordance with Section 5 of the Agreement. Notwithstanding Article 4.6(e) only Members of the class of county which a Director will represent may vote for Directors nominated to serve pursuant to Section 5.1(d) through (g) of the Agreement. Election of Directors shall be conducted by written secret vote. A simple majority of those voting in the election will determine the nominee elected to the position. In the event of a tie vote, a coin flip will be conducted to determine the outcome of the election. The Director conducting the coin flip will determine which candidate will be considered "heads" prior to flipping the coin.

ARTICLE 6. Officers, Meetings, Procedures.

6.1 The principal offices of the Board shall be: president, vice-president and secretary-treasurer. The principal offices shall be held by three separate natural persons. Officers shall be elected by and from among the Directors, at the first Board meeting following each annual meeting of the Members. The Board shall establish the powers and duties of each officer, consistent with these Bylaws, and the Agreement. All Members of the Board shall have full voting rights. The president shall preside over meetings of the Board and of the Members and shall perform such other duties as may be prescribed from time to time by

the Board and the Members. The vice-president shall exercise the powers of the president in the absence of the president, and the secretary-treasurer shall exercise the powers of the president in the absence of the president and vice-president.

- 6.2 The Board shall fix the date, time and place of regular meetings that are scheduled in advance over the course of a year. Meetings may be called by the president, or by any five Members of the Board, by written notice mailed at least ten days in advance to all Directors or by unanimously executed waiver of notice. Emergency meetings of the Board may be held to consider matters of an emergency or urgent nature, after an attempt has been made to notify all Board Members and a majority votes in the affirmative to hold the meeting. Notice, including public notice, of all meetings and the agenda shall comply with applicable laws of the State of Utah.
- 6.3 Seven Directors shall constitute a quorum to do business. All actions of the Board shall require a quorum and a majority vote of the Directors present, except where a different vote is required by the Agreement or these Bylaws.
- 6.4 The Board shall adopt such policies and procedures as it deems necessary, required or desirable for the conduct of its business.
- 6.5 Any or all Directors may participate in any meeting of the Board by means of an electronic meeting as defined in Code, and in accordance with the Board's Electronic Meeting Policy. Participation by such means shall constitute presence at the meeting.
- 6.6 The Board shall establish its own rules of order that are not in conflict with the laws of the State of Utah, the Agreement, and other specific provisions of these Bylaws.
- 6.7 A Director's position may be declared vacant by official action of the Board of Directors when the Director has accumulated two consecutive unexcused absences at duly called meetings for which the Director has received notification. Excused absences will be granted only with advance notice received by the UCIP offices or a member of the Board of Directors prior to the Board meeting and approved by formal action of the Board.

ARTICLE 7. Financing.

- 7.1 All monies of the Pool, and earnings thereon, shall be held in the name of and for the use and benefit of the Pool.
- 7.2 The Board shall establish Member contributions pursuant to guidelines established by the Board from time to time.
- 7.3 Surplus of the Pool shall be attributable to the Members as equity. Equity in the Pool shall be used to satisfy the surplus requirements established by the Board and any applicable regulation, and next to repay any outstanding debentures after which refund of surplus in the form of dividends to Members may be considered. Any refund of surplus moneys shall be consistent with policies adopted by the Board.
- 7.4 Investments of monies of the Pool shall be limited to those investments permitted by the State Money Management Act, Utah Code Ann. §51-7-1 et seq. (2002), as amended.

7.5 Member's equity in UCIP shall be calculated as follows:

- (a) The ratio of each member's contributions to the total contributions shall be computed for each fund year.
- (b) The member's contribution ratio shall be multiplied by the total surplus, (less any borrowed surplus), attributable to a fund year as stated in the most recent monthly financial statement. A member's total equity will be the sum of the yearly amounts for each fund year for which that member was a participating member in UCIP.
- (c) In the event that the surplus amount is a negative number, a member's equity will be decreased using the same method of calculation as above.
- (d) In the event of a termination of membership, the terminated member shall lose and have no claim to any equity in UCIP. The equity formerly attributed to that member for each fund year shall be allocated to the remaining counties who were members during that fund year.
- (e) The Board of Directors in its sole discretion shall determine if and when equity is distributed.

ARTICLE 8. Withdrawal and Termination.

- 8.1 Any Member may withdraw from a joint purchase program, or terminate its membership in the Pool in accordance with the Agreement.
- 8.2 Withdrawal or termination from the Property/Liability program shall be considered termination of membership.

ARTICLE 9. Involuntary Termination of Membership.

- 9.1 The Board may terminate a Member that fails to pay a contribution due the Pool within sixty days of the due date, unless time for payment is extended by the Board and payment is made within the extended period. A notice of failure to pay a contribution due the Pool shall be mailed to the Member at least 30 days prior to the date of termination. Coverage and payment of claims shall terminate effective the first date for which the unpaid contribution was calculated for. If the unpaid contribution is additional contribution resulting from an audit, coverage and payment of claims shall terminate effective on a date calculated on a pro-rata basis of the unpaid contribution to the contribution paid for the audit period. A termination of membership under this paragraph shall not be subject to the provisions of Article 9.2.
- 9.2 Any membership in the Pool may be terminated by majority vote of the Board or by a three-fourths vote of the Members for failure of the Member to carry out any other obligation of the Member.
- 9.3 Since the Pool is a cooperative endeavor based on mutual advantage, when in the judgement of the Board of Directors, a Member county acts in a manner inconsistent with

the Pool's shared goals, or jeopardizes the Pool's shared assets or obligations, or otherwise harms the shared interests of the Pool and its Members, the Board of Directors may terminate a Member by three-fourths vote. The purpose of this provision is to address circumstances where a Member county intentionally acts in ways detrimental to the shared interests of the Pool. The Board will not terminate a Member under this provision merely due to an unusual number or amount of claims.

9.4 Any termination under 9.2 will be subject to the following:

- (a) The Member shall receive written notice from the Board of the alleged failure and shall be given not less than 30 days in which to correct the alleged failure, along with notice that termination of membership could result if the failure is not corrected.
- (b) The Member may request a hearing before the Board prior to the termination. The request shall be made in writing to the Board at least ten business days before the end of the period given by the Board to correct the alleged failure. The Board shall present the case for termination of membership at the hearing and the affected Member may present its case. A Board Member of the affected Member shall not be counted in determining a quorum or the number of votes required, nor shall the Board Member representative of such Member be entitled to vote on the termination.
- (c) If a request for hearing is not received pursuant to Article 9.2(b) of the Bylaws and if the failure is not corrected within the time required by the Board's notice, or any extension of such time as the Board may grant, the Board may terminate the membership.
- (d) The Board shall provide the Member at least ten days prior written notice of the time and place of any requested hearing, and the proposed termination of membership may not take effect until such time after the conclusion of any hearing as the Board may set.

9.5 Termination of membership shall be in addition to any other remedy that may exist.

9.6 A Member shall lose all voting rights and any claim of title or interest to any asset of the Pool upon involuntary termination of its membership to the same extent as if the termination were voluntary. The coverage and payment of claims after the effective date of a Member's termination shall be consistent with the Agreement and these Bylaws.

9.7 Notwithstanding Article 9.6 an involuntarily terminated Member may have its equity interest restored by majority vote of the Board if the Member is approved for membership within 12 months of the termination.

ARTICLE 10. Dissolution and Disposition of Property.

10.1 The Pool may be dissolved by the Members as provided in the Agreement. In the event of voluntary dissolution of the Pool, the assets of the Pool not used or needed for the purposes of the Pool, including its contractual obligations, shall be distributed, as determined by the

Board, only to Utah counties which are Members of the Pool at the time of dissolution. The Members of the Pool at the time the vote is held to dissolve the Pool shall continue to be considered Members of the Pool until the final disposition of property and dissolution of the Pool is complete.

- 10.2 Upon partial or complete dissolution of the Pool by the Members in accordance with the Agreement, the Board shall determine, consistent with these Bylaws, all other matters relating to the disposition of property and dissolution of the Pool by a two-thirds vote of all Directors.
- 10.3 The Board shall serve as directors for the disposition of property or funds, payment of obligations, dissolution and winding up of the affairs of the Pool. Any vacancy in the position of an elected Director after disposition of the Pool has begun may be filled by majority vote of the remaining Directors until the next annual meeting of the Members, at which time the Members shall elect a person to fill the vacancy for the unexpired term.

ARTICLE 11. Liability of Board, Officers and Employees.

- 11.1 It is the intent of the Pool to provide the broadest possible immunity from personal liability to each Director, officer, and employee of the Pool allowed by applicable laws of the State of Utah including, but not limited to, the Governmental Immunity Act, the Corporations Code and the Insurance Code, as amended from time to time. The Pool shall defend and indemnify the Directors, officers and employees of the Pool against any and all expense, including attorney fees and liability expenses, sustained by them or any of them in connection with any suit or suits which may be brought against them involving or pertaining to any of their acts or duties to the fullest extent allowed by the laws of the State of Utah. The Pool shall purchase liability or other appropriate insurance or coverage as a Member of UCIP providing coverage for the Directors, officers and employees of the Pool. Nothing herein shall be deemed to prevent compromises of any litigation where the compromise is deemed advisable in order to prevent greater expense or cost in the defense or prosecution of such litigation.

ARTICLE 12. Mandatory Pre-Litigation Mediation.

- 12.1 To the extent permitted by any applicable reinsurance or excess insurance, if the Board or its authorized representative and a Member disagree on whether a loss is covered through the Pool or on the amount of a covered loss, the Board or its authorized representative or the Member may not file litigation until they have submitted to mediation as follows:
 - (a) Any claim brought against the Pool by a Member must fully comply with the Utah Governmental Immunity Act.
 - (b) The Board or its authorized representative and the Member shall agree on the selection of the mediator. If the parties cannot agree within 30 days, the Board shall select the mediator.
 - (c) If mediation does not result in an agreement between the parties, the Board or its authorized representative and the Member can move forward to litigate the issue in accordance with Utah law and rules of procedure.

- (d) Each party will pay the attorney's fees and expenses they incur and share the expenses of the mediator equally.

ARTICLE 13. General Provisions.

- 13.1 The laws of Utah shall govern the interpretation and performance of these Bylaws.
- 13.2 In the event that any portion of these Bylaws is held invalid or unenforceable, such invalidity or unenforceability shall not affect other portions, and these Bylaws are expressly declared to be severable.
- 13.3 These Bylaws do not relieve any Member of any obligation or responsibility imposed upon it by law except to the extent that actual and timely performance thereof by the Pool satisfies such obligation or responsibility.
- 13.4 All moneys received by the Pool are public funds, including earned interest, derived from its Members, which are counties and county related entities within the State of Utah.
- 13.5 It is the intention of the Members that the Pool and any income of the Pool not be subject to taxation. The Board and the Members shall cooperate in such respects, including amending these Bylaws, as reasonably necessary to establish and maintain the non-taxable status of the Pool.
- 13.6 Except as permitted in these Bylaws, the Agreement and amendments thereto, neither the Board nor any other person or entity is authorized to incur liabilities or obligations or enter into contracts on behalf of the Members.
- 13.7 In the event of the payment of any loss by the Pool under the Agreement, the Pool shall be subrogated to the extent of such payments to all the rights of the Member against any other person or other entity legally responsible for damages for such loss, and in such event the Member agrees to render all reasonable assistance to effect recovery.

ARTICLE 14. Conflict of Interest and Disclosure.

- 14.1 Directors and the Chief Executive Officer shall not request, receive, or accept a gift or loan for themselves or another if:
 - (a) It tends to influence the Director or the Chief Executive Officer in the discharge of his or her official acts as a Director or Chief Executive Officer; or
 - (b) She/he within two years has been involved in any official act directly affecting the donor or lender or knows that he/she will be involved in any official act directly affecting the donor or lender in connection with his or her membership on the Board or as the Chief Executive Officer.
- 14.2 The prohibition set forth in Section 1 above shall not apply to:
 - (a) An occasional nonpecuniary gift, insignificant in value; or

- (b) An award publicly presented in recognition of public service; or
 - (c) A commercially reasonable loan made in the ordinary course of business by an institution authorized by the laws of the state to engage in the business of making loans; or
 - (d) A political campaign contribution, provided that such gift or loan is actually used in a political campaign and is subject to Utah law regarding such gift or loans.
- 14.3 Directors shall disqualify themselves from participating in any official action of the Board that affects a business in which that Director has a financial interest as defined in Sections 67-16-8 and 67-16-9 Utah Code Annotated 1953 as amended.
- 14.4 Directors shall not acquire a financial interest at a time when they believe or have reason to believe that it will be directly affected by their official action on the Board.
- 14.5 Directors and the Chief Executive Officer shall not use or divulge to any person confidential information acquired by virtue of their membership on, or participation with, the Board for their or another's private gain. Confidential information for the purpose of this paragraph shall be defined as all information disclosed or discussed in any meeting of the Board which is confidential under law, statute or practice and which is otherwise not available to the public.
- 14.6 The Chief Executive Officer and Chief Financial Officer of the Pool and each Director shall complete a disclosure form provided by the Pool at the first meeting of the Board during each fund year, or at the first meeting attended by a new CEO, CFO or Director. That completed form shall affirm the person's awareness of this bylaw requirement and either state that no described conflicts exist or make all required disclosures.
- 14.7 The information on the disclosures, except for the valuations attributed to the reported interests, shall be made available by the Secretary of the Board for inspection by any UCIP Member county representative. The valuation shall be confidential for all purposes except for proceedings for violation of the disclosure requirement of these bylaws.

ARTICLE 15. Conflict of Interest of Defense Counsel.

- 15.1 Defense provided to Members by the Pool under the Bylaws Coverage Addendum shall be provided by attorneys listed on the UCIP Defense Attorney list recommended by the Litigation Management Committee and approved by the Board of Directors.
- 15.2 As the UCIP defense counsel is provided to assist the County Attorney in fulfilling their statutory obligation to defend officers and employees of the county under U.C.A. 63G-7-902 and 17-18a-5-501, UCIP defense counsel must be approved by the Member County Attorney. If the Member County Attorney waives the use of UCIP defense counsel by not approving defense counsel selected by UCIP from the UCIP Defense Attorney list, UCIP will owe no obligation to provide defense counsel to the Member or any of its officers or employees.

- 15.3 Attorneys listed on the UCIP Defense Attorney list shall not represent or consult with any plaintiff in any civil action in which any defendant is a UCIP Member.
- 15.4 Attorneys employed by, or associated with, law firms listed on the UCIP Defense Attorney List shall not represent or consult with any party in a civil action adverse to any person or entity covered by UCIP.
- 15.5 Attorneys employed by, or associated with, law firms listed on the UCIP Defense Attorney List shall not represent or consult with any defendant in a criminal action prosecuted by the County Attorney's Office of any Member County.
- 15.6 Attorneys listed on the UCIP Defense attorney list shall not represent or consult with any elected official or employee of any Member County in their official or individual capacity without the express consent of UCIP. Attorneys listed on the UCIP Defense Attorney list shall agree that such consent may place them in a conflict of interest position which would exclude them from consideration of being assigned as defense counsel on actions filed against the elected official or the Member with which they serve.
- 15.7 Conflicts as described above may be waived only after full disclosure to, and written agreement of, the involved Member and UCIP.

ARTICLE 16. Effective Date and Term.

- 16.1 The effective date of these Bylaws is February 21, 2019 and shall remain in effect until amended by the UCIP Board of Directors in accordance with the Interlocal Agreement.

Dated this _____ day of _____

By: _____

Print Name: Bruce Adams

Title: President




ATTEST:


By: Karla Johnson

Print Name: _____

Title: Secretary/Treasurer

Date: _____

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**State
Senate**

UTAH COUNTIES INDEMNITY POOL BOARD COMPENSATION POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The ~~Board originally adopted the Director Compensation~~ Effective date of this policy on is February 16, 2017.
2. This policy should be reviewed annually, but not less than every ~~three~~ five years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing Board compensation of interlocal agencies are amended or recommendations are made by the UCIP, CEO or CFO,~~in a manner~~ which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the policies and procedures of the Board related to Board Compensation.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Board Members appointed or elected to the UCIP Board.

SECTION E DEFINITIONS

1. Board: ~~means~~ the UCIP Board of Directors.
2. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
3. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
4. Compensation: ~~means~~ payment for service on the UCIP Board other than reimbursement for expenses authorized under the UCIP Reimbursement Policy.

5. UCIP: ~~means~~ the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. Compensation
 - a. It is the policy of the UCIP Board of Directors that membership on the Board is an uncompensated position. Board Members shall not be paid for attendance at meetings of the Board of Directors or for any other UCIP related activities.
2. Reimbursement of Expenses
 - a. This policy is not intended to prohibit the reimbursement to Board Members of reasonable expenses related to attendance of meetings of the Board of Directors and other approved UCIP related activities in accordance with the UCIP Reimbursement Policy.

SECTION G PROCEDURES AND RESPONSIBILITIES

2. This policy creates no procedures and responsibilities.

SECTION H REVISION HISTORY

2. ~~Original policy adoption~~Adopted: February 16, 2017
3. Revised: August 17, 2017
4. Revised: August 22, 2018
5. Revised: June 18, 2021

SECTION I APPENDICES

2. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL BOARD MEETING RULES OF ORDER AND PROCEDURE POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is April 19, 2018.
2. This policy should be reviewed annually, but not less than every ~~three~~five years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing the rules of procedure of board meetings of interlocal agencies are amended or recommendations are made by the UCIP Board Chair, CEO or CFO, which would require review and update to this policy~~in a manner which would require review and update to this policy, or when the individual serving as Chair of the Board is changed.~~
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the Rules of Procedure of meetings of the Board in accordance with U.C.A. §11-13-404(3)(b)(i) and the UCIP Interlocal Agreement.
2. The purpose of having formal written rules of procedure is to assure efficiency and compliance in all meetings conducted by the Board.

SECTION C AUTHORITY

1. The Board has authority to ~~adopt~~implement this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Meetings of the Board when acting as a Public Body.
2. Meetings of the Board will include Meetings held in person and electronically. Meetings held electronically will also comply with the policies and procedures identified in the Electronic Meeting Policy of the Board.

3. All meetings of the Board will be held in compliance with the Utah Open and Public Meetings Act (OPMA) and any procedure of this policy in conflict with OPMA shall be considered modified to the extent necessary to comply with OPMA.

SECTION E DEFINITIONS

1. Agenda: means the properly noticed list of items for discussion, deliberation or action of a meeting of the Board.
2. Board: ~~means~~ the UCIP Board of Directors.
3. Chair: ~~means~~ the individual conducting a meeting of the UCIP Board of Directors.
4. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
5. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
6. Clerk: ~~means~~ the individual taking the minutes of a meeting of the Board.
7. Meeting: ~~means~~ a meeting as defined in OPMA.
8. Public Body: ~~has~~ the meaning as defined in OPMA.
9. OPMA: ~~means~~ the Utah Open and Public Meetings Act.

SECTION F POLICY STATEMENTS

1. These rules of procedure shall be made available to the public at each meeting of the Board and on the UCIP website.
2. The individual Board member who chairs a meeting of the Board shall assure these rules of procedure are adhered to during the meeting.
3. The Board considers agenda items such as Other Business, Open Forum or Public Comment not to meet the intent of OPMA's requirement for each agenda item to provide "reasonable specificity" of the item to be discussed or acted upon.

SECTION G PROCEDURES AND RESPONSIBILITIES

The Board has adopted a code of conduct for its meetings which follows three basic rules of conduct:

1. Courtesy is required at all times;
2. Discussion of other member's motives is never allowed; and

3. No one may speak on a motion a second time until everyone who wishes to do so has spoken once.

The following ~~formal~~ rules of procedure shall be used for each meeting of the Board:

4. The Chair of a meeting of the Board shall call the meeting to order at or as soon as practical after the time shown in the notice of each such meeting when a quorum of the Board is present.
5. The roll of members present ~~shall be called~~ at each meeting ~~and shall be~~ recorded in the minutes. Members present shall vote as to whether to excuse members absent from the meeting. Members absent shall be recorded in the minutes as an excused absence or unexcused absence.
6. The Chair shall conduct the meeting in an orderly, efficient and civil manner, and in accordance with all requirements of OPMA.
7. The Chair shall assure no deliberation or action is taken on an item which was not properly noticed on the agenda with reasonable specificity.
8. The Chair shall open each item on the Agenda for discussion, deliberation and/or action, in the order shown on the properly noticed Agenda, unless the order of the Agenda has been modified by action of the Board. The Board may authorize the Chair to take agenda items out of order.
9. No person attending the Meeting, either in person or through electronic means, shall address the Board until they have been recognized by the Chair. A person recognized shall surrender the floor when asked by the Chair to do so.
10. The Chair shall not unreasonably refuse to recognize a member of the Board when the Board member requests to be recognized for purposes of discussion or making a motion on an item on the Agenda.
11. The Chair shall have discretion to recognize staff, invited guests and the public to provide information or answer questions of the Board on items noticed for action or discussion on the agenda. The Chair shall have discretion to limit time provided to staff, invited guests and the public when they are recognized to speak on an item.
12. A member of the Board who has been recognized by the Chair may make a motion to take action on an item that the Chair has opened for discussion on the Agenda, unless the motion for action is beyond the scope of the properly noticed Agenda item.
13. The Chair shall solicit a second on a motion made by a member of the Board. If no member of the Board seconds the motion, the Chair shall announce the motion failed for lack of a second.

14. If a motion is made and seconded, the Chair shall solicit further discussion of the Board on the motion.
15. A member of the Board seconding a motion may request a friendly amendment to the motion prior to seconding the motion. If the member of the Board who made the motion agrees to the friendly amendment, the Chair shall move forward with the amended motion.
16. A friendly amendment may be made by a member of the Board who is not the maker or second of a motion. The Chair shall confirm the maker and second of a motion are in favor of the friendly amendment before the motion is amended.
17. A motion ~~may not be made~~ and seconded by a member of the Board if when a motion that has been seconded is pending, ~~to avoid multiple motions being open simultaneously~~ shall be voted on prior to the previously pending motion.
18. If a motion fails for lack of a second, or fails upon a vote of the Board, a new motion may be made by any member of Board on the item, once they have been recognized by the Chair.
19. A member of the Board who believes further discussion on a motion is not needed may call the question to have a vote taken on the motion.
20. The Chair shall call for a vote on the motion when satisfied there is no further discussion ~~on a motion~~ necessary, or the question has been properly called.
21. The Chair shall call for a vote on a motion by repeating or having the Clerk repeat the motion and asking for all those in favor to signify by specific sign, and all those opposed to signify by specific sign. During an electronic meeting, at the Chair's discretion, a vote may be taken by first asking for all those opposed to signify by specific sign to determine if support is unanimous.
22. If the vote on a motion is not unanimous, the Chair shall conduct a roll call vote to assure the vote of each member of the Board is documented in the minutes of the meeting. A member choosing to abstain from a vote shall specifically state so at the time of the vote.
23. When all business to be conducted on the Agenda has been ~~completed~~ acted upon, the Chair shall solicit, or a member of the Board may offer, a motion to adjourn the meeting. If a second is made on a motion to adjourn, the Chair shall adjourn the meeting without debate.

SECTION H REVISION HISTORY

1. Original Policy Adoption: June 2014
2. Revised: April 19, 2018

3. Revised: June 21, 2019

4. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL

~~DIRECTOR BOARD~~ TRAINING POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. ~~The Board originally adopted the Trustee Training Policy on~~ The effective date of this policy is February 16, 2017.
2. This policy should be reviewed annually, but not less than every ~~three~~ five years by the Board.
3. This policy ~~should~~will also be reviewed any time that changes to laws or rules governing the training of board members of interlocal agencies are amended or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective, which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the policy of the Board related to training of Directors.
2. The purpose of training Directors is to assure each member of the Board is in compliance with all required training, and to provide each Director the necessary knowledge and experience to perform their duties professionally and with fidelity.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all training provided by UCIP, and provided by UCIP's membership in associated organizations, to members of the Board.
2. Training of Directors will include training provided during meetings of the Board as well as training provided at seminars, workshops and conferences.

SECTION E DEFINITIONS

1. AGRIP: ~~means~~ the Association of Governmental Risk Pools.
2. Board: ~~means~~ the Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: ~~means~~ the Chief Executive Officer of the Utah Counties Indemnity Pool.
4. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
5. Clerk: ~~means~~ the appointed Clerk of the Board.
6. Director: ~~means~~ a member of the Board of Directors of the Utah Counties Indemnity Pool.
7. OPMA: ~~means~~ Utah Open and Public Meeting Act.
8. PRIMA: Public Risk Management Association.
9. President: ~~means~~ the President of the Board of Directors of the Utah Counties Indemnity Pool.
10. UCIP: ~~means~~ the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. It is the policy of the Board to provide for training opportunities for Directors to assure compliance with training requirements under state or federal regulation and to provide Directors with the knowledge and experience necessary to perform their duties as a UCIP Director as effectively as possible and with fidelity.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. As the Board is a public body as defined by the OPMA, the President is responsible to provide each member of the Board training on the OPMA annually.
2. The CEO shall provide annual training on the fiduciary responsibilities of Directors to UCIP. The Clerk will see that each individual Director receives this training within one year of the time they are elected or appointed to the Board, and each term of office thereafter.
3. Directors shall have the opportunity to receive training on governmental risk pooling and risk management through attendance at conferences held by AGRIP and/or PRIMA. Each Director may attend one conference annually and will be reimbursed the cost of attendance in accordance with the UCIP Expense Reimbursement Policy. Directors may request approval by the Board to attend more than one conference annually. The Board

may approve reimbursement of all or a portion of expenses associated with approved attendance by an individual Director at more than one conference annually.

SECTION H REVISION HISTORY

1. ~~Original Policy Adoption~~Adopted: February 16, 2017
2. Revised: February 15, 2018
3. Revised: June 21, 2019
4. Revised: June 18, 2021

SECTION I APPENDICES.

1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL COMMITTEES OF THE BOARD POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is August 17, 2017.
2. This policy should be reviewed annually, but not less than every ~~three~~ five years by the Board ~~of Directors~~.
3. This policy should also be reviewed at any time that changes to laws or rules governing the appropriate use of committees are amended or recommendations are made by the UCIP CEO or CFO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective, which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

This ~~Committees of the Board Policy~~ policy outlines the policy of the Board ~~of Directors~~ related to use of committees of the Board and the duties of and scope of authority delegated to certain committees.

SECTION C AUTHORITY

1. ~~The Board has authority to implement this policy under the UCIP Interlocal Agreement and Bylaws. The UCIP Interlocal Agreement and Bylaws allow the Board to utilize committees in the administration of the Pool.~~

SECTION D APPLICABILITY AND SCOPE

1. This policy shall apply to all committees of the Board ~~of Directors~~ of UCIP.

SECTION E DEFINITIONS

1. Board: ~~means~~ the Board of Directors of the Utah Counties Indemnity Pool.
2. Pool: ~~means~~ the Utah Counties Indemnity Pool.
3. UCIP: ~~means~~ the Utah Counties Indemnity Pool.

4. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
5. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. The Board recognizes the benefit of utilizing committees to conduct research, provide input and assist staff in developing recommendations for Board consideration.
2. No committee of the Board shall be comprised of a quorum of Board members.
3. Committees of the Board shall consist of Standing Committees and Ad-Hoc Committees.
4. The Board has created four Standing Committees of the Board to assist in ongoing responsibilities of the Board, the duties and authority of which are enumerated herein. Members of Standings Committees shall be recommended by the Committee Chair and appointed by the Board Chair. The Standing Committees of the Board are considered permanent committees of the Board and continue to exercise the authority provided to carry out its assigned duties herein until such time as the Board rescinds that authority by majority vote. An action taken by Board to rescind the duties and authority of a Standing Committee must include an action to make appropriate amendment of the Bylaws related to such Standing Committee. A Standing Committee may not expand its scope of duties or authority. The Board may expand or limit the duties of, or authority delegated a Standing Committee at any time by majority vote of the Board.
5. The Board may also create, assign duties and delegate authority to ad-hoc committees of the Board to assist the Board on temporary responsibilities or responsibilities of limited scope. The Board shall create ad-hoc committees by assigning specific duties and delegating specific authority by majority vote of the Board. Members of an Ad-hoc Committee shall be appointed by the Board Chair. An Ad-hoc Committee may not expand its scope of duties or authority. The Board may expand or limit the duties of, or authority delegated an Ad-hoc Committee at any time by majority vote of the Board. The Board may set out the term of the committee at the time of creation or may terminate the committee at any time by majority vote of the Board. Ad-hoc committees shall self-terminate, relinquishing all delegated authority at the time the Board Chair or chair of the ad-hoc committee determines the duties assigned the committee have been completed, or that the committee is unable or ineffective in carrying out the duties assigned to it by the Board.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. **AUDIT COMMITTEE.** The Board has created an Audit Committee as a Standing Committee. The UCIP Bylaws Article 5.1(g) requires the Board to appoint an Audit Committee to review financial statements, actuarial analysis, make reports to the Board on the financial affairs of the Pool, and make an annual report to the members regarding the financial affairs of the Pool. The chair of the Audit Committee shall be appointed by a

majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the Audit Committee shall be members of the Board, recommended by the Audit Committee Chair and appointed by the Board by majority vote. In addition to those duties outlined in the Bylaws, the Board has assigned the Audit Committee with the duties of overseeing the engagement of a firm to conduct an annual independent audit of the Pool in compliance with all applicable state and federal laws. The Audit Committee shall also meet with the independent audit team prior to or during the audit process to assure the scope of audit is sufficient based on the current circumstances of the Pool, and after the audit is complete to review and respond to the auditors Letter to the Audit Committee, the auditor's Management Letter and any other correspondence or report provided by the auditor in conjunction with the audit performed. The Audit Committee may direct UCIP management and staff to respond and provide any information, documentation or explanation requested by the independent auditors to properly perform their audit of the financial statements of the Pool. The Audit Committee shall present the independent auditors report to the Board with any comment or recommendation they deem appropriate. The Audit Committee is ~~further~~ charged with the oversight of investments made by the Pool, including review and reports to the Board of amendments to the Investment Policy. ~~The authority of the Audit Committee does not extend to directing management of staff to make specific investments.~~ The Audit Committee is charged with responsibilities outlined in the Internal Accounting Controls Policy. The Audit Committee will also review the Internal Accounting Controls Policy and report amendments to the Board.

2. GOVERNANCE COMMITTEE. The Board has created a Governance Committee as a Standing Committee. The Governance Committee is charged with reviewing, researching and providing input to assist staff with development of recommended amendments to the governance documents of the Pool including, but not limited to the Interlocal Agreement, Bylaws, Bylaws Coverage Addendum and Policies of the Board.
3. LAW ENFORCEMENT COMMITTEE. The Board has created a Law Enforcement Committee as a Standing Committee. The chair of the Law Enforcement Committee shall be a Sheriff of a Member county, shall be appointed by a majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the Law Enforcement Committee shall be Sheriffs, Undersheriffs or Chief Deputies of the Sheriff of ~~a Members county~~ies recommended by the Chair of the Law Enforcement Committee and appointed by the Board by majority vote. The Law Enforcement Committee is charged with acting as liaison to the Utah Sheriff's Association and its membership and to make reports to the Board on requested coverage or service items specific to the Law Enforcement exposures of the Pool. The Law Enforcement Committee is delegated authority necessary to carry out its assigned duties.
4. LITIGATION MANAGEMENT COMMITTEE. The Board has created a Litigation Management Committee as a Standing Committee. The chair of the Litigation Management Committee shall be a County Attorney or Chief Deputy County Attorney of a Member county, shall be appointed by a majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the

Litigation Management Committee shall be County Attorneys or Deputy County Attorneys of Member counties recommended by the Chair of the Litigation Management Committee and appointed by the Board by majority vote. The Litigation Management Committee is charged with review of claims, responding to requests from staff and defense counsel in defense strategy, reviewing requests for settlement including hearing member input on settlement of claims, maintain the approved defense panel by interviewing applicants to the panel and making recommendation to the Board for changes to the defense panel. The Litigation Management Committee is authorized to assist staff in development and review of sample legal documents for use as best practices documents for use by the Members.

5. **NOMINATING COMMITTEE.** The Board has created a Nominating Committee as a Standing Committee. The Bylaws Article 5.1(h) requires the Board to appoint a Nominating Committee to solicit nominations for available elected Board positions, to review all nominations and select by majority vote not more than three names to be placed on the ballot for each available elected Board position. The Nominating Committee is also charged with overseeing the voting process for Board positions and to identify, solicit and recommend eligible candidates to the Board to fill open positions on the Board including for the chairs of the Audit, Law Enforcement, Litigation Management and Human Resources Committees of the Board.
6. **PERSONNEL COMMITTEE.** The Board has created a Personnel Committee as a Standing Committee. The chair of the Personnel Committee shall be appointed by a majority vote of the Board, shall serve in the Personnel or Human Resource function of a Member county and such chair shall serve as a member of the Board in compliance with the Bylaws. The Personnel Committee is charged with reviewing the Personnel Policy, including the benefits provided to UCIP staff and making reports to the Board regarding any amendments thereto. The Personnel Committee is further charged with assuring the Board receives adequate training and counsel in regard to their responsibilities as a governmental employer, and in assisting staff with development of employment best practices for Pool Members.
7. **EDUCATION COMMITTEE.** The Board has created the Education Committee as an Ad-Hoc Committee. The Education Committee is charged with providing assistance to staff in education of members of the benefits of membership in the Pool ~~based on increased need for such education due to increased competition~~. The Members of the Education Committee shall be members of the Board and shall be appointed by the Board by majority vote. The Education Committee is charged with assisting staff in developing an education plan related to the benefits of membership, providing staff with input on specific Members or areas of coverage or service which require additional education, and assist staff by directly assisting staff in Member and prospective member education. Members of the Education Committee shall be members of the Board appointed by majority vote of the Board.
8. **MEMBERSHIP APPROVAL COMMITTEE.** The Board has created a Membership Approval Committee as an ad-hoc committee to screen applicants for Pool membership

and provide recommendation to the Board on acceptance or rejection of membership requests ~~based on an expected increase in membership applications resulting from the expansion of eligible members to county related entities such as special service districts and interlocal entities~~. Members of the Membership Approval Committee shall be members of the Board appointed by majority vote of the Board.

SECTION H REVISION HISTORY

1. Adopted: August 17, 2017
2. Revised: February 21, 2019
3. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this Policy

UTAH COUNTIES INDEMNITY POOL DIVIDEND POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is~~Board originally adopted the Dividend Policy on~~ December 15, 2016.
2. This policy should be reviewed annually, but not less than every three years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules are amended or recommendations are made by the UCIP CEO or CFO, in a manner~~in a manner~~ which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective, which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. To assist the Board in managing Net Asset levels in accordance with the Net Asset Management Policy.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all dividends considered or approved by the Board.

SECTION E DEFINITIONS

1. Annual Contribution: ~~means~~ the prior year's audited annual contribution.
2. Board: ~~means~~ the Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
4. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.

- 5. Dividend: ~~means~~ distribution of UCIP Net Assets to UCIP Members.
- 6. Net Assets: ~~means~~ equity or surplus balances of UCIP, which exceed liabilities identified as Net Position on its audited financial statements, reduced by amounts designated as the Claim Reserve Deterioration Fund and Rate Stabilization Fund.
- 7. UCIP: ~~means~~ the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

- 1. If Net Assets exceed 200% of annual contributions, the Board may issue dividends.
- 2. If Net Assets exceed 250% of annual contributions, the Board shall issue dividends unless the Board has specific needs for such surplus as described in the Net Asset Management Policy.
- 3. Dividends may be issued as Experience Dividends, Equity Dividends and/or Member in Good Standing Dividends.
 - a. Experience Dividend. Members with loss ratios significantly below the average member loss ratio would be eligible for an Experience Dividend. Average Member Loss Ratio would be calculated on the year in which the dividend is issued and on a multi-year basis, at the Board's discretion.

To receive an Experience Dividend a Member must:

- (i) ~~Be continuing~~Continue membership in the Pool for the prospective year;
 - (ii) Maintain a loss ratio significantly below the average member loss ratio; and
 - (iii) Comply with specified Best Practices Program requirements as determined by the Board.
- b. Equity Dividend. If after the Experience Dividend is provided, Net Assets remain in excess of 200%, the Board may issue an Equity Dividend to the membership. If after the Experience Dividend is provided, Net Assets remain in excess of 250%, the Board shall issue an Equity Dividend to the membership unless the Board has specific needs for such surplus as described in the Net Asset Management Policy. For purposes of the Equity Dividend, equity will be calculated in accordance with the equity calculation in the Interlocal Agreement.

To receive an Equity Dividend a Member must:

- (i) ~~Be continuing~~Continue membership in the Pool for the prospective year; and
- (ii) Have an individual equity to annual contribution ratio of at least 100%.

- c. Member in Good Standing Dividend. At the time the Board issues an Experience and/or Equity Dividend the Board may also issue a Member in Good Standing Dividend to Members who are not eligible for an Experience Dividend or Equity Dividend at the time of issuance of other dividends. A Member in Good Standing Dividend may not exceed \$1,000 per Member.

To receive a Member in Good Standing Dividend a Member must:

- (i) ~~Be continuing~~Continue membership in the Pool for the prospective year.
4. Limitations on Dividends. The total of Experience Dividends, Equity Dividends and Member in Good Standing Dividends shall not deplete the Pool's total Net Assets below 100% of annual contributions.
5. When determining if Net Assets are within ranges identified in this policy, audited Net Assets shall be compared to the prior year's audited annual contributions.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. The Board shall review Net Assets to Annual Contribution ratios annually following acceptance by the Board of audited financial statements, and prior to the calendar year end after acceptance of the audited financial statements.
2. The Board shall review the Net Asset Management Policy when considering distribution of dividends to assure any such distribution is not contradictory to the Net Asset Management Policy.

SECTION H REVISION HISTORY

1. ~~Original Policy Adoption~~Adopted: December 15, 2016
2. Revised: October 25, 2018
3. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL ELECTRONIC MEETING POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. ~~The effective date of this policy is~~~~The UCIP Board of Directors originally adopted Resolution 2010-1 on August 19, 2010 governing the use of electronic meetings for the UCIP Board. This policy sets into policy the intent of that resolution.~~
2. This policy should be reviewed annually, but not less than every ~~three~~ five years by the Board of Directors.
3. This policy ~~will~~ should also be reviewed at any time that changes to laws or rules governing Electronic Meetings of political subdivisions are amended, or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. The purpose of this policy is to assure all Electronic Meetings conducted by UCIP are conducted in compliance with Utah Code Ann. §52-4-101 et. seq., 1953 as amended.
2. The purpose for holding Electronic Meetings is primarily to enable members of the Board of Directors to participate in the Meeting electronically.
3. Provision may be made for a member of the public to monitor an open meeting of the Board through electronic means provided that:
 - a. The member of the public so requests in writing at least three days prior to the Meeting; and
 - b. UCIP will not be required to acquire any equipment, facilities or expertise which UCIP does not already possess in order to accommodate the request.

SECTION C AUTHORITY

1. The Board of Directors has authority to adopt this policy under the UCIP Interlocal Agreement, Bylaws, and under Utah Code Ann. §52-4-101 et. seq., 1953 as amended.

SECTION D APPLICABILITY AND SCOPE

1. This Policy applies to all Electronic Meetings conducted by UCIP which are governed by the Utah Open and Public Meetings Act, Utah Code Ann. §52-4-101 et. seq., 1953 as amended.
2. Notwithstanding anything to the contrary in this Policy, with the exception of a Public Hearing, the general public and other interested persons need not be provided an opportunity to participate in, as opposed to attend and monitor, an Electronic Meeting.

SECTION E DEFINITIONS

1. Anchor Location: ~~means~~ the physical location from which the Electronic Meeting originates or from which the participants are connected.
2. Board: ~~means~~ the Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
4. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
5. Electronic Meeting: ~~means~~ a Public Meeting convened or conducted by means of a conference using electronic communications.
6. Meeting: ~~means~~ the convening of the UCIP Board of Directors, with a Quorum present, including a workshop or an executive session, whether in person or by means of electronic communications, for the purpose of discussing, receiving comments from the public about, or acting upon a matter over which the UCIP Board of Directors has jurisdiction or advisory power.
7. Meeting: ~~does not mean~~ is not a chance gathering or social gathering.
8. Meeting: ~~does not mean~~ is not a convening of the Board if;
 - a. No public funds are appropriated for expenditure during the time the Board is convened; and
 - b. The Board is convened solely for the discussion or implementation of administrative or operational matters for which no formal action by the Board is required or that would not come before the public body for discussion or action.
9. Monitor: ~~means~~ to hear or observe, live, by audio or video equipment, all of the public statements of each member of the public body who is participating in a Meeting.

10. Participate: ~~means~~ the ability to communicate with all of the members of the Board attending a Meeting, either verbally or electronically, so that each member of the Board in attendance can hear or observe the communication.
11. Quorum: ~~means~~ a simple majority of the membership of the Board, unless otherwise defined by the UCIP Bylaws.
12. Quorum: ~~does not mean~~ is not a Meeting of two Board members by themselves when no action, either formal or informal, is taken on a subject over which these elected officials have advisory power.

SECTION F POLICY STATEMENTS

1. An Anchor Location must be established for all Electronic Meetings.
2. A Quorum of the Board need not be present at an Anchor Location for an Electronic Meeting to be held.
3. A Board member who is not physically present may participate in the Meeting through electronic means and be counted toward the required Quorum, and may make, second and vote on all motions and participate in the discussions as though present.
4. As few as one Board member may be present at the Anchor Location for an Electronic Meeting to be held provided that the Board member who chairs the Meeting is physically present at the Anchor Location. If neither the Chair nor the Vice Chair is physically present at the Anchor Location, but there is still a Quorum, a Board member who is physically present at the Anchor Location will preside over the Meeting.
5. Space and facilities must be provided at the Anchor Location so that all interested persons may attend and monitor the open portions of the Meeting.
6. If the Meeting is a Public Hearing, space and facilities must be provided at the Anchor Location so that interested persons and the public may attend, monitor and participate in the hearing.
7. A request from a member of the public to monitor a meeting electronically that is not being held as an Electronic Meeting may be denied by the Chair, or Vice Chair in the Chair's absence, based on budget, public policy or logistical considerations deemed sufficient by the Chair or Vice Chair.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. The UCIP Chief Executive Officer shall assure that not less than 24 hours' advance public notice, including the agenda, date, time, location, and a description of how the Board members will be connected to the Electronic Meeting, will be given for each Electronic Meeting of the Board by:

- a. Posting a written notice at the principal office of UCIP; and
- b. Posting written notice at the Anchor Location; and
- c. Providing notice to all Board members; and
- d. Providing written or electronic notice to at least one newspaper of general circulation and to a local media correspondent; and
- e. Posting notice of the Electronic Meeting on the Utah Public Notice Website created under Utah Code Ann. §63F-1-701 et. seq., 1953 as amended; and
- f. Providing any other additional notice or posting as directed by the Chair or the Board.

SECTION H REVISION HISTORY

- 1. Resolution Adopted: August 19, 2010
- 2. ~~Policy Original Adoption~~Adopted: December 21, 2017
- 3. Reviewed: December 20, 2018
- 4. Reviewed: December 19, 2019
- 5. Revised: June 18, 2021

SECTION I APPENDICES

- 1. Utah Open and Public Meetings Act

UTAH COUNTIES INDEMNITY POOL GRAMA POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. ~~This policy was originally adopted on~~ on the effective date of this policy is February 16, 2017 ~~and made effective on that date.~~
2. This policy should be reviewed annually, but not less than every three years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing access to or management of records of interlocal agencies are amended, or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the policies of the Board related to the classification, maintenance and release of records that are created or maintained by UCIP.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all records created, stored or maintained by UCIP.
2. This policy applies to all requests for release of records received in accordance with the Utah Government Records Access Management Act.

SECTION E DEFINITIONS

1. Board: ~~means~~ the ~~UCIP~~ Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.

3. CFO: ~~means~~ the ~~UCIP~~ Chief Financial Officer of the Utah Counties Indemnity Pool.
4. GRAMA: ~~means~~ the Utah Government Records Access Management Act.

SECTION F POLICY STATEMENTS

1. It is the policy of the Board to comply with the Utah Government Records and Access Management Act.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. The Records Officer, as required and defined by GRAMA, shall be the CFO.
2. The Chief Administrative Officer, as required and defined by GRAMA, shall be the CEO.
3. When fees for responding to a GRAMA request are appropriate and allowed under GRAMA, the following fee schedule will be used to determine the fee charged. Fees may be reduced or waived if recommended by the CFO and approved by the Board.

<u>Position Required to Respond</u>	<u>Rate per hour</u>	<u>Copying fee</u>
CFO/Records Officer	\$66.10 <u>76.00</u>	\$0.25
Operations Specialist	\$41.00 <u>45.00</u>	\$0.25

SECTION H REVISION HISTORY

1. ~~Original Policy Adoption~~Adopted: February 16, 2017
2. Revised: April 19, 2018
3. Revised: June 21, 2019
4. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL INTERNAL ACCOUNTING CONTROLS POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this Internal Accounting Controls Policy is August 17, 2017.
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy should also be reviewed at any time that changes to laws or rules governing the internal controls of Interlocal entities are amended or recommendations are made by the UCIP CEO or CFO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. The purpose of these policies and procedures is to describe all accounting procedures currently in use at the Utah Counties Indemnity Pool (UCIP) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; and finances are managed with accuracy, efficiency, and transparency.

SECTION C AUTHORITY

1. All UCIP staff and Board of Directors, with a role in the management of fiscal and accounting operations, are expected to comply with these policies and procedures.

SECTION D APPLICABILITY AND SCOPE

1. These policies and procedures apply to all financial transactions and financial reporting conducted in the scope of business of UCIP.

SECTION E DEFINITIONS

1. ACH: Automated Clearing House, a United States electronic payment network.
2. Board: the Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
4. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.

5. FDIC: Federal Deposit Insurance Corporation.
6. GRAMA: the Government Records Access and Management Act.
7. I-9 Form: the U.S. Citizenship and Immigration Services Department of Homeland Security Employment Eligibility Verification.
8. UCIP: the Utah Counties Indemnity Pool.
9. Unclaimed Property: an abandoned or lost check.
10. W-4: the Internal Revenue Service Employee Withholding Allowance Certificate.

SECTION F POLICY STATEMENTS

1. UCIP will comply with the Governmental Accounting Standards Board basis of accounting.
2. UCIP will utilize appropriate separation of duties to prevent fraud.
3. UCIP operates as a joint liability reserve fund of its members and reports as a single enterprise fund.
4. UCIP will map their operational chart of accounts to the uniform chart of accounts developed by the Office of the Utah State Auditor.
5. UCIP will safeguard all assets of the Pool.
6. UCIP will comply with the Interlocal Cooperation Act—Fiscal Procedures for Interlocal Entities.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Board of Directors

- a. Elects a Treasurer in accordance with the Bylaws.
- b. Appoints members of the Board to serve as the Audit Committee.
- c. Appoints a Clerk.
- d. Ensure a method for reporting fraud.
- e. Annually ~~review~~ approves the fraud risk assessment and separation of duties checklist.
- f. Authorize signers on the bank accounts.
- g. Authorize issuance of credit cards and limit of each card as recommended by the Treasurer.

- h. Authorizes limit decreases and increases and any limitations of each credit card as recommended by the Treasurer.
- i. Reviews and adopts a preliminary budget for underwriting purposes in August of each year. Reviews and adopts a tentative budget in October of each year. Identifies the resources available to arrive at a final proposed budget. Holds a public hearing on the proposed budget in December of each year. Once the public hearing is complete, formally adopts the annual budget.
- j. Reviews and approves vendor contracts including ratification of contracts approved by the CEO and/or CFO.
- k. Reviews and approves vendor list of authorized monthly and annual renewal transactions paid by credit card.
- l. Reviews and ~~approves-ratifies~~ all expenditures and credit card transactions.
- m. Reviews and approves periodic financial statements.
- n. Reviews and approves the annual independent audit of financial statements.
- o. Assures that net asset levels are within the Net Asset Management Policy.
- p. Reviews and approves actuarial analysis of member equity, reserve adequacy and rate adequacy.
- q. Develop and maintain policies and procedures relating to internal accounting controls including but not limited to those policies required under the Interlocal Cooperation Agreement, Bylaws, Federal and State law.

2. **Treasurer**

- a. Custodian of all cash, bank accounts, credit card accounts, bonds and securities.
- b. Manages the petty cash fund
- c. Determines cash requirements.
- d. Provides for the investment of all money by following the Money Management Act.
- e. Receives all money payable, keeps an accurate record of all money received and deposits money received no later than once every three banking days.
- f. Reviews, a~~Approves/~~, and digitally signs transfers of funds between accounts.
- g. Reviews, a~~Approves/~~, and digitally signs checks~~authorizes payments~~ prepared by the Clerk after verifying that a sufficient amount is on deposit in the appropriate bank account in order to honor the check.

- h. Reviews and approves a reconciliation of all accounts on a monthly basis.
- i. May appoint one or more Deputies to perform any of the above responsibilities.

3. **Audit Committee**

- a. Oversees the engagement of a qualified, independent audit firm to conduct an annual independent audit of UCIP in compliance with this policy and all applicable state and federal laws.
- b. Reviews with the independent auditor the *Audit Plan* prior to the examination of UCIP's financial statements and adhere to the responsibilities and role of the Committee during the audit.
- c. Reviews the professional standards requirements with the independent auditor upon the completion and issuance of the draft audit.
- d. Reviews the draft audit with the Board of Directors for compliance and conformity.
- e. Reviews audit findings and management's responses with the Board of Directors.
- f. Maintains and adheres to the responsibilities outlined in the UCIP Investment Policy.
- g. Designs and implements programs and controls to prevent and detect fraud.
- h. Reviews the annual fraud risk assessment and separation of duties with the Board of Directors for compliance.

4. **Clerk**

- a. Prepares the annual tentative budget and presents it to the Board of Directors. Makes the final proposed budget available to the public and gives notice of a public hearing at least seven days prior to the adoption of the final budget. Files the final budget with the State Auditor within 30 days after the final budget adoption.
- b. Monitors budget.
- c. Processes payroll including payroll taxes.
- d. Manage accounting system and assure integrity of accounting system data.
- e. Protect the confidentiality and integrity of all payee banking information.
- f. Reviews all incoming invoices, and requests for reimbursement by Board and staff, to ensure the expense is proper and within budget.
- g. Request Treasurer authorization of inter-account transfers necessary to pay expenditures.

- h. Processes all inter-account transfers.
 - i. Process all payment of expenditures.
 - j. Prepares all outgoing invoices.
 - k. Enters accounts receivable for deposit.
 - l. Reconciles bank statements and investments financials for approval by the Treasurer.
 - m. Files required budget, investments and financial reports to the Office of the Utah State Auditor.
 - n. Files required quarterly revenues and expenses to the Utah Transparency website using the uniform chart of accounts for local governments developed by the Office of the Utah State Auditor.
 - o. Files required annual compensation data to the Utah Transparency website.
 - p. Prepares all interim financial reports.
 - q. Prepares year-end financial reports, management discussion and analysis and notes to financials for independent audit review.
 - r. ~~Preform an~~Prepares an annual fraud risk assessment and check list of separation of duties for independent audit review and Audit Committee review.
 - s. Reports unclaimed property to the Utah State Treasurer Unclaimed Property Division, pursuant to the Revised Uniform Unclaimed Property Act, for unclaimed property valued at \$50 or more.
 - t. Designate a separate individual as the Receivables Clerk.
5. **Receivables Clerk**
- a. Receives, opens and date stamps all incoming mail.
 - b. Logs in all received checks and stamps for deposit only to the operating account.

SECTION H REVISION HISTORY

- 1. Adopted: August 17, 2017
- 2. Revised: February 15, 2018
- 3. Revised: August 22, 2018
- 4. Revised: February 21, 2019

5. Revised: June 18, 2020

6. Revised: June 18, 2021

SECTION I APPENDICES

1. ~~Listing of elected, appointed and designated individuals to ensure proper separation of duties~~Division of Fiscal and Accounting Responsibilities.
2. Office of the Utah State Auditor Fraud Risk Assessment and Basic Separation of Duties.
3. Vendor list of authorized monthly and annual renewal transactions paid by credit card.

DIVISION OF FISCAL AND ACCOUNTING RESPONSIBILITIES

Separation of duties is a specific internal control implemented to limit the risk of financial fraud. Each officer, appointee and designee must act independently when performing the duties and responsibilities of the Internal Accounting Controls Policy.

The governing body is responsible for electing a Treasurer and appointing a clerk who shall be two separate individuals. In order for separation of duties to properly function, additional individuals are appointed or designated.

Elected, appointed and designated individuals to ensure proper separation of duties:

Board Elected Treasurer	Karla Johnson, Kane County Clerk/Auditor
Board Appointed Audit Committee	Karla Johnson, <i>Chair</i> , Kane County Clerk/Auditor Alma Adams, Iron County Commissioner William Cox, Rich County Commissioner Mike Wilkins, Uintah County Clerk/Auditor
Treasurer Appointed Deputy Treasurer	Johnnie Miller, Chief Executive Officer Mike Wilkins, Uintah County Clerk/Auditor
Board Appointed Clerk	Sonya White, Chief Financial Officer
Receivables Clerk	Marty Stevens, Operations Specialist

Fraud Risk Assessment

Continued

*Total Points Earned: 365 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: Utah Counties Indemnity Pool

*Completed for Fiscal Year Ending: 2021 *Completion Date: 06/18/2021

*CAO Name: Johnnie Miller *CFO Name: Sonya White

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".			X	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

AUTHORIZED MONTHLY AND ANNUAL RENEWAL TRANSACTIONS PAID BY CREDIT CARD

The following list of vendors have requested or require subscriptions and/or renewal of their services and/or products to be paid on a reoccurring or ongoing basis using a company credit card:

Adobe. Monthly subscription for design service and software.

DocuSign. Annual subscription digital signature software.

Intuit. Monthly subscription accounting and payroll service, support and software.

Jetpack. Annual subscription website design software.

Metrofax. Monthly subscription for facsimile services.

Microsoft 360. Annual subscription computer operating system, support and software.

Zoom Video Communications. Annual subscription virtual meetings support and software.

UTAH COUNTIES INDEMNITY POOL INVESTMENT POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. ~~The Board originally adopted an addendum to the UCIP Bylaws in the effective date of this policy is May 7, 2003, which was created and maintained by the UCIP Audit Committee, governing the investments of UCIP funds.~~
2. This policy ~~shall~~should be reviewed annually, but not less than every three years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing investments of a ~~Utah~~ interlocal ~~agency~~agencies are amended or recommendations are made by UCIP's Independent Auditors, the UCIP Audit Committee, the UCIP CEO or CFO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective, which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. The purpose of this policy is to assure compliance with all state and federal laws and rules related to the investment of public funds in the state of Utah, including but not limited to the Utah Money Management Act.
2. It is further the purpose of this policy to assure all investments of UCIP funds are made in a prudent manner to protect such funds in the interest of the members of UCIP and taxpayers of the State of Utah.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy is applicable to all investment of UCIP financial assets. For purposes of this policy, Cash and Cash Equivalents, including funds deposited with the Public Treasurers Investment Fund, are not considered investments.

2. The financial assets of UCIP shall be accounted for in the Annual Financial Report of UCIP.

SECTION E DEFINITIONS

1. Audit Committee: ~~means~~ the Audit Committee of the Board.
2. Board: ~~means~~ the ~~UCIP~~ Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: ~~means~~ the ~~UCIP~~ Chief Executive Officer of the Utah Counties Indemnity Pool.
4. CFO: ~~means~~ the ~~UCIP~~ Chief Financial Officer of the Utah Counties Indemnity Pool.
5. President: ~~means~~ the President of the Board.
6. Secretary/Treasurer: ~~means~~ the Secretary/Treasurer of the Board.
7. Vice President: ~~means~~ the Vice President of the Board.

SECTION F POLICY STATEMENTS

1. It is the policy of the Board to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demand of UCIP and conforming to all federal, state and local laws governing the investment of public funds.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Prudence. Investments shall be made with judgement and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
 - a. The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
 - b. Prohibited practices shall include, but not be exclusive to churning, unnecessary transactions and rebating.
2. Objective. The following objectives shall be in all investment activity:

- a. Safety. Safety of principle is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification will be utilized so potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
 - b. Liquidity. The investment portfolio will remain sufficiently liquid to enable UCIP to meet all operating requirements which might reasonable be anticipated and documented in the UCIP Annual Operating Budget.
 - c. Return on Investments. The investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.
3. Delegation of Authority. The Board's authority to manage the investment program is derived from the UCIP Interlocal Agreement and is delegated by the Board under the UCIP Bylaws and this policy.
- a. The Audit Committee is charged with making recommendations to the Board of the financial affairs of UCIP and may designate appropriate staff to develop written procedures for the operation of the investment program consistent with this investment policy. Procedures will include reference to:
 - (i) Safekeeping;
 - (ii) Purchase and Sales Agreement Repurchase Agreements;
 - (iii) Wire Transfer Agreements;
 - (iv) Banking Service Contracts, including the establishment of a Custodial Bank Agreement;
 - (v) Collateral/Depository Agreements; and
 - (vi) Investment Advisor Selection and Evaluation.
 - b. It is the responsibility of the Chair of the Audit Committee, or their designee, to report to the Board all decisions ~~and action taken made~~ by the Audit Committee.
 - c. No person may engage in an investment transaction except as provided under the Utah Money Management Act, the terms of this policy and procedures established by the Audit Committee. The ~~CFO, under the supervision of the CEO, shall be responsible for daily transactions. More specifically, Board may utilize one or more investment advisors or managers as allowed under the Utah Money Management Act to manage investment portfolios. No funds shall be transferred out of or between the separate accounts at any time, for any reason, without the signature, to approve the transfers, of the CFO and CEO or one of the following, the President, the Vice President or the Secretary/Treasurer. The~~

~~authorization of the Board officers may be via electronic mail or facsimile transmittal. All transfers will be submitted for ratification to the Board at the next Board meeting into an investment portfolio without the approval of the Board.~~

- d. The Audit Committee may choose to select an Investment Advisor to manage the investment of assets. Those assets would include funds not required by cash flow projections to meet the immediate needs of UCIP. In the event that the Audit Committee decides to select an Investment Advisor, such selection may be made through a formal Request for Qualifications/Request for Proposal process, or, by recommendation of the Audit Committee and CEO and approval of the Board, the CEO may negotiate directly with an Investment Advisor and make recommendation to the Audit Committee and Board to enter into an agreement with an Investment Advisor. Investment Advisors must be certified by the Utah Management Council. The Investment Advisor would be charged with the following responsibilities:
 - (i) Adopting an investment philosophy which is compatible with the policies of UCIP as set forth in Paragraph 1. above;
 - (ii) Selecting appropriate investment instruments to implement the designated philosophy;
 - (iii) Selecting broker/dealers for the purpose of executing investment trades, who meet the requirements set forth in Paragraph 5 below;
 - (iv) Executing trades at market prices most advantageous to UCIP;
 - (v) Reporting on a regular basis to the Audit Committee on the performance of assets under management as set forth in Paragraph 12 below;
 - (vi) Reporting to the Audit Committee in a timely manner, any material changes in the financial or staffing conditions of the management firm.
4. Ethics and Conflict of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Audit Committee, any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of funds, particularly with regard to the time of purchases and sales.
5. Authorized Financial Dealers and Institutions. The Investment Advisor shall maintain a list of financial institutions desiring and authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Utah. Broker/dealers must be certified by the Utah Money Management Council. Funds shall

be deposited only in a qualified public depository as certified by the Utah Money Management Council.

6. Authorized and Suitable Investments. UCIP has resolved that its investments be limited to those securities authorized by U.C.A. §51-7-11, 1953 as amended, as that Section pertains to the investment of funds.
7. Collateralization. Collateralization will be required on two types of investments; certificates of deposit and repurchase agreements and will also be required on checking accounts if there is a balance of over \$100,000 therein. Balances in non-interest bearing checking accounts will be kept at the minimal amount required by the financial institution in order to reduce fees charged by the financial institution. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be one hundred two (102) percent of market value of principal and accrued interest. State law rules for collateralization will be adhered to. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity retained.
8. Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, entered into by UCIP shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third-party custodian designated by the Audit Committee and evidenced by safekeeping receipts.
9. Diversification. UCIP will diversify its investments by security type and institution to the degree that such diversification is permitted. Investment in commercial paper, corporate bonds and asset-backed obligations shall not exceed 20 percent of the total assets of UCIP's investments.
10. Maximum Maturities. To the extent possible, UCIP will attempt to match its investments with anticipated cash flow requirements as determined by the Audit Committee. For funds not specifically matched to cash flow, UCIP will invest in securities not exceeding the terms to maturity as set out in U.C.A. §51-7-11, 1953 as amended. For funds not specifically matched to cash flow, UCIP will invest in securities not exceeding the terms to maturity as set out in U.C.A. §51-7-11, 1953 as amended.
11. Performance Standards. The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs of UCIP. As UCIP's investment strategy is restricted by U.C.A. §51-7-11, 1953 as amended, the benchmark used by the Audit Committee to determine whether market yields are being achieved shall be the Utah Public Treasurers Investment Fund or other appropriate index as designated annually by the Audit Committee.
12. Reporting. The CFO is charged with the responsibility of providing a market report on investment activity and returns on a regular basis to the Audit Committee and to the

Board on at least an annual basis. This responsibility may be delegated to the Investment Advisor utilized by UCIP. Reports to the Audit Committee will include, but not be limited to:

- a. Performance;
- b. Volatility (as measured by effective duration);
- a. Interest earnings;
- b. Number of trades;
- c. Average maturity;
- d. Market sector breakdown.

SECTION H REVISION HISTORY

- 1. ~~Original Adoption~~Adopted: May 7, 2003
- 2. Revised: February 16, 2017
- 3. Revised: February 15, 2018
- 4. Revised: June 21, 2018
- 5. Revised: June 18, 2021

SECTION I APPENDICES

- 1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL MINUTES, RECORDINGS AND RECORDS OF MEETINGS POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW.

1. The Board originally adopted the Written Minutes of Open Meetings – Public Records – Recordings of Meetings Policy on April 20, 2017.
2. This policy should be reviewed annually, but not less than every ~~three~~five years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing the minutes, recordings or records of interlocal agencies are amended or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the policies and procedures of the Board related to written minutes, recordings and public records related to open public meetings of UCIP.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all “meetings” of UCIP when acting as a “public body” as defined by OPMA.

SECTION E DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
3. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.

4. OPMA: means the Utah Open and Public Meetings Act.
5. Recording: means electronic audio recording of meetings.

SECTION F POLICY STATEMENTS

1. It is the policy of the Board to comply with state law regarding written minutes, recordings and public records related to open public meetings.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Within three business days after holding an open meeting, an audio recording of the open meeting will be available to the public for listening.
2. Pending minutes will be available to the public within a reasonable time after holding the open meeting that is the subject of the pending minutes.
3. Pending minutes will be submitted to the UCIP Board at their next meeting by the Secretary/Treasurer of the Board for changes, additions and approval by majority vote.
4. Minutes approved by the Board will be presented to the Chair of the Board for signature. Once approved by the Board and signed by the Chair of the Board, those minutes will be the official record of the open meeting that is the subject of the approved minutes.
5. Within three business days after approving written minutes, the approved minutes and any materials made available to the public at the meeting will be available to the public, and will be placed on both the State Public Notice website, and the UCIP website.
6. Written minutes or recordings of the open meetings will be maintained in accordance with the UCIP Records Retention Policy.

SECTION H REVISION HISTORY

1. Original Policy Adoption: April 20, 2017
2. Revised: April 19, 2018
3. Revised: June 21, 2019
4. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL NET ASSET MANAGEMENT POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The ~~Board originally adopted the Net Asset Management Policy on~~effective date of this policy is December 15, 2016.
2. This policy should be reviewed annually, but not less than every ~~three~~five years by the Board of Directors.
3. This policy ~~will~~should also be reviewed any time that changes to laws or rules governing the management of net assets are amended ~~in a manner or recommendations are made by the UCIP CEO or CFO,~~ which would require ~~an~~review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. Manage Net Asset levels to assure adequate assets to protect UCIP's financial position without holding excessive public funds as Net Assets.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all decisions regarding budget, contribution rates, reinsurance structure and dividends considered or approved by the Board.

SECTION E DEFINITIONS

1. Annual contribution: the prior year's audited annual contribution.
2. Board: Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.

4. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
5. Claim Reserve Deterioration Fund: a notional fund shown on the UCIP financial statements as restricted funds. Net Assets are reduced by the Claim Reserve Fund when calculating ratios for the purpose of determining dividends to assure adequate funds are maintained after any dividend distribution to account for deterioration of claims reserves in excess of the actuarially expected reserves.
6. Dividend: distribution of UCIP Net Assets to UCIP Members.
7. Net Assets: equity or surplus balances of UCIP which exceed liabilities identified on its audited financial statements.
8. Rate Stabilization Fund: a notional fund shown on the UCIP financial statements as restricted funds. Net Assets are reduced by the Rate Stabilization Fund when calculating ratios for the purpose of determining dividends to assure adequate funds are maintained after any dividend distribution to account for unexpected expenses without necessity of short-term Member rate increases.
9. UCIP: means the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. The Board shall review the audited Net Assets as part of the Member Rate setting process. The Board may use the Member Contribution Rate setting process, Claim Reserve Deterioration Fund, Rate Stabilization Fund, and the Dividend Plan to manage and control Net Assets.
2. The Board conducts a Member Rate setting process annually in order to determine annual Member contributions in accordance with the UCIP Interlocal Agreement. In addition to the actuarial rate analysis, competitive factors and all other factors which impact the rate setting decision process, the Board shall review the audited Net Asset position in relation to this policy as part of their annual Member Contribution Rate setting process.
3. The Claim Reserve Deterioration Fund may be used to assure designated reserves are adequate to pay all claims assumed. This fund will be shown as a restricted fund separately on the financial statements from the claim reserves, and will show the difference, if any, between the “expected” loss reserves identified by the actuary and the amount of reserves the Board approves to dedicate. The “expected” level provides a 60% confidence level that the reserves are adequate to pay all claims assumed. The Board should consider approving reserves in the 80% to 90% confidence level when UCIP performance allows.
4. The Rate Stabilization Fund may be utilized to designate surplus to cover temporary or unexpected expenses, particularly reinsurance expense, to avoid temporary rate fluctuation. This fund will be shown as a restricted fund separately on the financial

statements from budgeted expenses. As reinsurance expenses can only be estimated at the time Member Contribution Rates are developed, the primary use of this fund will be to cover costs of estimates that were low when rates were developed, as this would only affect the rates for that year. Additional amounts may be set aside to account for unexpected increases in reinsurance costs for other expenses, to allow for gradual rate change over multiple years.

5. The Dividend Plan should be used to return excess Net Assets to Members in the manner described in the Dividend Policy.
6. When determining if Net Assets are within the ranges identified in this policy, audited Net Assets shall be compared to the prior year's audited annual contributions.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Net Assets should not exceed 250% of annual contributions unless the Board has specific needs for such surplus which may include but not be limited to the following:
 - a. Expectation of new membership;
 - b. Development of a new line of coverage;
 - c. Development of new or expanded coverage;
 - d. Change or restructuring of the reinsurance program, particularly of the Pool's Self-Insured Retention; or
 - e. Development of new or expanded services.
2. Net Assets should not fall below 50% of annual contributions. If Net Assets do fall below 50%, the Board shall immediately implement a plan to increase Net Assets.

SECTION H REVISION HISTORY

1. ~~Original Policy Adoption~~Adopted: December 15, 2016
2. Revised: October 25, 2018
3. Revised: June 18, 2021

SECTION I APPENDICES

1. There are no appendices to this policy

UTAH COUNTIES INDEMNITY POOL PRE-LOSS LEGAL ASSISTANCE PROGRAM POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is August 8, 2018. The UCIP Board of Directors authorized staff to provide Members access to UCIP Defense Panel attorneys for limited consultative service prior to a claim being filed against the member, at no direct cost to the member, since sometime in the early 2000's (referred to as the UCIP Legal Hotlines). This Pre-Loss Legal Assistance Program Policy sets into policy the intent, procedures and scope of that Member service.
2. This policy should be reviewed annually, but not less than every five years by the Board of Directors.
3. This policy ~~will~~should also be reviewed any time that changes to laws governing the provision of legal services to a county or public agency are amended or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. The Pre-Loss Legal Assistance Program Policy outlines the policy of the UCIP Board of Directors related to UCIP providing access to and paying the cost of Members accessing attorneys on UCIP's Defense Panel for consultative services on issues which may lead to a civil claim against the Member, but for which the Member has received no notice of claim or suit.

SECTION C AUTHORITY

1. The Board has the authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all legal consultative services provided by attorneys on UCIP's Defense Panel at UCIP expense to a Member prior to the Member being put on notice of a claim or suit related to the issue the consultative services are being provided for.

SECTION E DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
3. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
4. Covered Claim: a third-party claim for damages which is covered under the terms and conditions of the UCIP Bylaws Coverage Addendum.
5. Defense Panel: those attorneys approved by the Board of Directors to provide legal assistance to defend covered claims against UCIP Members.
6. Member: a current member of UCIP.
7. Pre-Loss Legal Assistance: legal consultative services provided by attorneys on UCIP's Defense Panel at UCIP expense to a Member prior to the Member being put on notice of a claim or suit related to the issue the consultative services are being sought.
8. UCIP: the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. The Board of Directors believe that providing Members Pre-Loss Legal Assistance will result in many conflicts being resolved without a claim or suit being filed against the Member.
2. The Board of Directors believe that providing Members Pre-Loss Legal Assistance will limit UCIP's ultimate cost to defend the Member from claims or suits filed against the Member.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Members may access legal consultative assistance from attorneys on UCIP's Defense Panel for issues which may result in a covered claim against the Member.
2. UCIP will cover the cost of Pre-Loss Legal Assistance at rates approved for Defense Panel attorneys for up to two hours of services for each issue that may result in a covered claim. Pre-Loss Legal Assistance requiring more than two hours of consultative services must be approved by the CEO.
3. Members may access additional assistance beyond that approved under the Pre-Loss Legal Assistance Program at their own cost. If a covered claim does result, UCIP may, at

its option, reimburse additional assistance paid by the Member which limits UCIP's cost to defend the claim.

4. UCIP will not reimburse or otherwise be responsible for the cost of legal consultative assistance provided by an attorney that is not approved to the UCIP Defense Panel at the time services are provided.
5. UCIP will not reimburse or otherwise be responsible for the cost of legal consultative assistance related to an issue which would not result in a covered claim unless approved by the CEO.
6. A Member which is a county must have approval of the Member's County Attorney to utilize the UCIP Pre-Loss Legal Assistance Program.
7. UCIP Defense Panel attorneys who are contacted by a Member seeking Pre-Loss Legal Assistance must contact the Member's attorney to coordinate on any opinion or advice to be provided the Member prior to providing such opinion or advice.
8. Any information provided Members about the UCIP Pre-Loss Legal Assistance Program will include clarification that services under the program must be coordinated with the Member's attorney.

SECTION H REVISION HISTORY

1. Adopted August 22, 2018
2. Revised: June 18, 2021

SECTION I APPENDICES

There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL REIMBURSEMENT POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. ~~This policy was originally adopted on~~ on the effective date of this policy is August 18, 2016 ~~and made effective on that date.~~
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy ~~will~~ should also be reviewed at any time that changes to laws or rules governing ~~access to or management of records~~ reimbursement of the Director and employees of interlocal agencies are amended or recommendations are made by the UCIP CEO or CFO, in a manner which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy defines the travel policy for UCIP Directors and employees to assure compliance with rates set in accordance with U.C.A. 63A-3-107 and to assure proper oversight of public funds. It is the intent of the UCIP Board of Directors for all rates of reimbursement under this policy comply with the maximums set out in Rule R25-7 (see Appendix A) and any reimbursement rate exceeding rates set out in the rules is considered amended to comply with the rule.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION A APPLICABILITY AND SCOPE

1. This policy applies to all Directors or employees.
2. This policy is for all UCIP business travel in-state, out-of-state and foreign.

SECTION B DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: Chief Executive Officer of the Utah Counties Indemnity Pool.
3. CFO: Chief Financial Officer of the Utah Counties Indemnity Pool.
4. Director: a member of the Board of Directors of the Utah Counties Indemnity Pool.
5. Home: either the traveler's actual home, or their office, depending on where ~~they~~the traveler departs from or return to.
6. Original receipt or original invoice: a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt/invoice received directly from a vendor.
7. Traveler: a UCIP Director or employee traveling on UCIP business.
8. UCIP: means the Utah Counties Indemnity Pool.

SECTION C Policy Statements.

1. Amendment by Change in Statute or Rule.

The rates identified in this policy are meant to follow the rates required by U.C.A. 63A-3-107 and rules adopted in accordance with statute, and all rates identified herein are considered amended to comply with such statutes and rules at the effective date of any change to statute or rule.

SECTION D PROCEDURES AND RESPONSIBILITIES

1. Approval by CEO/CFO. When approval is required by the CEO, and the CEO is the traveler, the approval shall be made by the CFO. When approval is required by the CFO and the CFO is the traveler, the approval shall be made by the CEO.
2. Tax Consequences. The traveler is responsible for any tax consequences associated with this reimbursement policy.

SECTION E TRANSPORTATION POLICY

1. Commercial Airlines.
 - a. Reservations. Reservations (in-state, out-of-state, and foreign travel) should be made through the Chief Financial Officer in an effort to determine the least expensive air fare available at the time reservations are made. Where special and reduced fares are available, they may be secured with approval of the CFO.

- b. Travelers making their own travel arrangements should consider making reservations far enough in advance and flying during off-peak times of the week to qualify for discount fares, if possible. If a traveler has made alternate travel arrangements, which resulted in a higher cost to UCIP, without the approval of the CFO, the traveler must reimburse UCIP for the additional cost. If a traveler makes their own travel arrangements a copy of the traveler's itinerary must be attached to the Travel Reimbursement Request.
 - c. Travelers may stay at their destination over a weekend if it reduces the total cost of the trip, i.e., the ticket savings is greater than the cost of lodging and per diem. The traveler does not earn comp time or overtime for the weekend stay. Traveler should be as flexible as possible on flight times and travel days.
 - d. Priority seating charges will not be reimbursed unless preapproved by the CFO. Exceptions will be allowed for unusual circumstances when approved by the CFO or CEO prior to the trip.
 - e. Only one change fee per trip will be reimbursed by UCIP. An explanation for any additional changes or any other exception to this policy must be given and approved by the CFO or CEO.
 - f. If a traveler chooses to make a same-day change to a different flight, they may do so without prior approval of the CFO as long as the fee is not more than \$50.
 - g. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the traveler (two trips).
 - h. Travelers will be reimbursed for long-term parking or away-from-the-airport parking. The maximum reimbursement for parking is the long-term parking rate at the airport they are flying out of. If the parking reimbursement is \$20.00 or more, the parking receipt must be included with the travel reimbursement request.
2. Discounts, Credits, and Special Coupons.
- a. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the traveler.
 - b. A traveler may utilize such credits while travelling on UCIP business; however, the traveler will not be reimbursed for the credits.
 - c. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of Director or employee travel shall be considered the property of UCIP and may not be used by Directors or employees for personal use.
3. Private Vehicles.

- a. Use of Private Vehicle/Member Owned Vehicle by Director.
 - (i) Directors using a private vehicle for UCIP business travel will be reimbursed at the rate allowed under Rule R25-7.
 - (ii) If the Board Member uses a Member owned vehicle for UCIP business travel, the Member will be reimbursed at the rate allowed under Rule R25-7.
 - (iii) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
- b. Use of a Private Vehicle by Employee.
 - (i) Employees who receive an automobile allowance will be reimbursed 45 cents per mile.
 - (ii) Employees who chose to use a private vehicle when they have the option of riding with an employee who receives an automobile allowance will be reimbursed 45 cents per mile.
 - (iii) Employees using private vehicles on approved UCIP business when the option of riding with an employee who receives an automobile allowance is not available will be reimbursed at the rate allowed under Rule R25-7.
 - (iv) When one or more employees are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles sufficient to transport those attending at the discretion of the CEO.
 - (v) Employees who chose to use a private vehicle when they have the option of riding with another employee attending the same meeting will not be reimbursed unless preapproved by the CEO. If use is approved by the CEO the employee will be reimbursed at the rate of 45 cents per mile.
 - (vi) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
- c. Mileage Computation/Parking.
 - (i) Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
 - (ii) Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
 - (iii) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed at actual cost as an incidental expense.

- d. Insurance on Private Vehicles.
 - (i) The reimbursement rate includes an amount for the cost of insurance of a personal auto.
 - (ii) Physical damage to a traveler's personal auto is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the traveler may be reimbursed their deductible up to \$500.
 - (iii) An automobile liability claim arising during approved UCIP business travel against a traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the traveler on their personal auto policy, a claim should be filed with UCIP.
- e. Driving a Private Vehicle Instead of Using Commercial Airline.
 - (i) A traveler may drive a personal vehicle instead of flying if pre-approved by the CEO.
 - (ii) A traveler may be reimbursed for meals, lodging and incidental expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time. However, if the total cost of the trip exceeds the equivalent cost of the airline trip the traveler will be reimbursed the amount of the equivalent airline trip only.
 - (iii) The traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car. If a comparison is requested, it should be attached to the Travel Reimbursement Request.
- f. Rental Vehicle Approval/Reimbursement.
 - (i) Rental car use for UCIP business travel must be preapproved by the CEO.
 - (ii) If the cost of rental car use including gas charges, insurance and incidental rental charges is less than the equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed for all such actual rental costs.
 - (iii) If the cost of a rental car for instate travel exceeds the cost of equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed the amount of the equivalent personal vehicle use reimbursement only.
- g. Rental Vehicle Procedures.

- (i) Travelers must rent vehicles to be used for approved UCIP business in their own names.
- (ii) As most Utah automobile insurance policies include insurance coverage within the 50 states and the District of Columbia, and UCIP's liability coverage will cover claims in excess of policy limits, travelers should not need to purchase additional liability or physical damage insurance on the rental agreement. Travelers should check with their insurance agent to confirm if their policy covers liability and physical damage to rental vehicles. If the rental company offers Loss of Use insurance, which is not covered by personal insurance or UCIP, that additional insurance should be purchased and will be reimbursed to the traveler. If the traveler chooses to buy additional insurance other than Loss of Use insurance for rentals within the 50 states and the District of Columbia, the traveler will not be reimbursed for such additional insurance. If the travel is outside the 50 states and the District of Columbia, the additional insurance should be purchased and will be reimbursed.
- (iii) Liability and physical damage coverages provided by UCIP are for travelers on official UCIP business and necessary associated use only. It will not extend to side trips and other personal use by the traveler. Travelers should be sure their personal insurance will cover the rental vehicle for personal use.
- (iv) The traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model, made when picking up the rental vehicle, will not be reimbursed.
- (v) The traveler must have approval for a rental car, as described above, in order to be reimbursed for rental car parking.
- (vi) Traveler should not accept the fuel purchase option upon pick up of the rental car unless they are certain they will use enough gas to make that option cost effective. If this option is accepted solely for convenience at a higher cost than returning the vehicle with the same level of fuel as when picked up, the traveler will not be reimbursed. If the fuel purchase option is not used, the traveler will be reimbursed for the actual cost of fuel to return the vehicle with the same level of fuel as when picked up. Employees with UCIP business credit cards may use the card to purchase fuel for rental vehicle.

SECTION F LODGING POLICY

- 1. Hotel Lodging.
 - a. Conference Hotel Lodging.
 - (i) For stays at a conference hotel, traveler will be reimbursed the actual cost, plus tax, for both in-state and out-of-state travel.
 - (ii) The traveler should coordinate with the CFO to make reservations but may make their own reservations for the conference hotel if special accommodations are needed.

- (iii) Additional costs for special accommodations and incidental room charges are not reimbursable to the traveler.
- b. Non-Conference Hotel Lodging.
 - (i) For in-state lodging at a non-conference hotel secured by the traveler, UCIP will reimburse the actual cost up to the rate set out in Rule 25-7 per night for single occupancy plus tax and any mandatory fees charged by the hotel, except as noted in the Table.
 - (ii) For out-of-state lodging at a non-conference hotel booked by the traveler, UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location (see gsa.gov).
 - (iii) UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, for in-state or out-of-state non-conference travel stays when reservations are booked by the CFO. If lodging is not available at the allowable rate in the area the traveler needs to stay, the CFO will book a hotel with the best available rate. In this circumstance, the traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel.
 - (iv) If a traveler chooses to stay at an in-state non-conference hotel other than one booked by the CFO that costs more than the In-State Hotel Rate Table 5 limit, the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.
 - (v) If a traveler chooses to stay at an out-of-state non-conference hotel other than one booked by the CFO that costs more than the federal lodging rate for the location (see gsa.gov), the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.
 - (vi) Employees traveling less than 50 miles in excess of their normal office commute are not entitled to lodging reimbursement without preapproval of the CEO.
 - (vii) When UCIP pays for a person from out-of-state to travel to Utah for UCIP business, reimbursement will be made on the same basis as for a Director or employee.
 - (viii) Lodging is reimbursed at the rates listed above for single occupancy only. For double traveler occupancy, triple traveler occupancy, and quadruple travel occupancy see rates set out in Rule 25-7.
 - (ix) Exceptions will be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.
 - (x) When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.

2. Hotel Lodging Receipts.
 - a. A proper receipt for lodging accommodations must accompany each request for reimbursement.
 - b. A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information:
 - (i) Name of motel/hotel.
 - (ii) Street address of motel/hotel.
 - (iii) Town and state of motel/hotel.
 - (iv) Telephone number of motel/hotel.
 - (v) Current date.
 - (vi) Name of person or persons staying at the motel/hotel.
 - (vii) Date(s) of occupancy.
 - (viii) Amount and date paid.
 - (ix) Signature of agent.
 - (x) Number in the party.
 - (xi) Occupancy (single, double, triple, or quadruple).
4. Lodging at other than a Motel/Hotel.
 - a. Private Residence.
 - (i) Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the rate per night set out by Rule 25-7 with no receipts required.
 - b. Camper/Trailer.
 - (i) Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the rate set out by Rule 25-7 per night with no receipts required, or actual cost up to the rate set out by Rule 25-7 per night with a signed receipt from a facility such as a campground or trailer park.

SECTION G MEAL POLICY

1. Allowance Rates.
 - a. In-State Travel.
 - (i) The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.
 - (ii) The allowance rates include tax, tips, and other expenses associated with the meals.
 - b. Out-of-State Travel.
 - (i) The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.
 - c. Out-of-State Travelers Who Come to Utah.
 - (i) When UCIP pays for an out-of-state person to travel to Utah, the traveler may be reimbursed up to the out-of-state meal per-diem as set out in Rule 25-7.
 - (ii) Exceptions may be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.
 - d. Tier I Premium Locations.
 - (i) The Tier I Premium Locations are:

Anchorage
Chicago
Hawaii
New York City
San Francisco
Seattle
 - (ii) For meals in Tier I Locations the traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
 - (iii) The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.
 - (iv) The traveler will qualify for premium location rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.
 - (v) Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.

- (vi) Actual meal cost includes tax and tip.
- (vii) Alcoholic beverages are not reimbursable.
- e. Tier II Premium Locations.
 - (i) The Tier II Premium Locations are:
 - Atlanta
 - Baltimore
 - Boston
 - Dallas
 - Los Angeles
 - San Diego
 - Washington, DC
 - (ii) The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
 - (iii) The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.
 - (iv) The traveler will qualify for premium location rates on the day travel begin and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.
 - (v) Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - (vi) Actual meal cost includes tax and tip.
 - (vii) Alcoholic beverages are not reimbursable.
- f. Complimentary Meals.
 - (i) Complimentary meals of a hotel, motel, and/or association and meals included in the conference registration costs are deducted from the premium location allowance as set out in Rule 25-7.
- 2. Allowance Computation.
 - a. The Day Travel Begins.

- (i) The meal reimbursement the traveler is entitled to is determined by the time of day he leaves his home. (Travelers living on the Wasatch front are allowed one to two hours' time for travel and reporting for boarding prior to the scheduled departure time. Travelers may be required to be at the airport earlier to go through security.) The 24-hour period is divided into four quarters for making the determination (see Table 3, Appendix A).
- b. Days at the Location.
 - (i) The traveler is entitled to the total meal allowance, as described above. This is reduced by any complimentary meals or meals included in function registration costs (see Complimentary Meals and Meals Included in a Registration Fee in this policy).
- c. The Day the Travel Ends.
 - (i) The meal reimbursement the traveler is entitled to is determined by the time of day he returns to his home. The 24-hour period is divided into four quarters for making the determination (see Table 4, Appendix A).
- d. Tips and Tax on Meals.
 - (i) Tips and tax on meals are included in the per diem amount.
- e. Allowances for Non-Overnight Trips.
 - (i) Under the following conditions an employee may be authorized by the CEO to receive a taxable meal allowance when their destination is at least 100 miles from their home and they do not stay overnight.
 - (ii) Breakfast – When the individual leaves their home base before 6:00 a.m.
 - (iii) Lunch – When the trip meets one of the following conditions:
 - (i) The trip is of such duration as to warrant entitlement to breakfast and dinner.
 - (ii) The traveler leaves their home base before 10:00 a.m. and returns after 2:00 p.m.
 - (iii) The CEO provides approval based on circumstances.
 - (iv) Dinner – When the individual returns to their home base after 6:00 p.m.
 - (i) A meal allowance shall not be claimed or authorized for any complimentary meal(s) received by the employee.
- f. Complimentary Meals.

- (i) Complimentary meals of a hotel, motel, and/or association, and meals included in the registration cost are deducted from the total daily meal allowance.
 - (ii) Meals provided on airlines will not reduce the meal allowance.
 - (iii) Continental breakfasts will not reduce the meal allowance. For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a “continental breakfast” if no hot food items are offered.
- g. Meals Included in a Registration Fee.
- (i) The value of meals included in the registration for a function will be deducted according to the allowances listed above.
 - (ii) Continental breakfasts will not reduce the meal allowance.
- h. Foreign Countries.
- (i) The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed the actual meal cost, with original receipts, not to exceed the United States Department of State Meal and Incidental (M&IE) rate for their location as of the date of travel.
 - (ii) The traveler may combine reimbursement methods during a trip; however, he/she must use the same method of reimbursement for an entire day.
 - (iii) Reimbursement is for the traveler only.
 - (iv) If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - (v) Actual meal cost includes tax and tip.
 - (vi) Alcoholic beverages are not reimbursable.

SECTION H INCIDENTAL EXPENSE POLICY

- 1. Reimbursable Incidental Expenses.
 - a. Gratuities/Tips.
 - (i) Gratuities/Tips for various services such as assistance with baggage, maid service and bellman may be reimbursed up to an amount set out in Rule 25-7.

- (ii) Allowances for meal reimbursements are inclusive of tax and tips and should not be reimbursed as incidental expenses.
 - b. Ground Transportation.
 - (i) Ground transportation expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
 - (ii) Ground transportation for non-UCIP business use is not reimbursable.
 - c. Parking Expense.
 - (i) If the traveler uses a private vehicle or rental vehicle on official UCIP business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.
 - (ii) Airport parking reimbursement is limited to the long-term parking rate at the airport the traveler is departing from.
 - (iii) Hotel parking will be reimbursed as an incidental expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging expense.
 - d. Registration.
 - (i) Registration fees for conferences or courses should be paid in advance by the CFO.
 - (ii) If the traveler must pay the registration when they arrive, the traveler may use a UCIP business credit card if one is issued to them or may be reimbursed the registration as an incidental expense.
 - e. Laundry.
 - (i) Actual laundry expenses up to \$18 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.
 - f. Miscellaneous.
 - (i) An amount set out in Rule 25-7 will be allowed for travelers away in excess of six consecutive nights, beginning after the sixth night out. This amount is intended to cover other miscellaneous incidentals not included in this policy.
 - (ii) This allowance is not available for travelers attending conferences.
- 2. Documentation for Incidental Expenses.
 - a. Receipts.

- (i) Original receipts should be provided whenever possible.
- (ii) A completed Expense Report signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
- (iii) Reimbursement of individual incidental expenses of more than \$20 without an original receipt must be approved by the CEO.

SECTION I REIMBURSEMENT PROCEDURE

- 1. Reimbursement from UCIP.
 - a. Expense Reimbursement Request.
 - (i) Travelers must submit a UCIP Expense Statement to receive reimbursement from UCIP under this policy.
 - (ii) The form must have the traveler's original signature verifying the expenditures.
 - b. Receipts.
 - (i) Original receipts should be provided with the Expense Statement whenever possible.
 - (ii) A completed Expense Statement signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
 - (iii) Reimbursement of individual expenses of more than \$20 without an original receipt must be approved by the CEO.
 - c. Reimbursement Approval.
 - (i) With the exception of the CFO, all travel expense vouchers must be approved by the CFO.
 - (ii) If the traveler is the CFO, he/she should sign as the traveler but have the CEO sign for approval.
- 2. Reimbursement by a Third Party.
 - a. Third Party Reimbursement to UCIP.
 - (i) If a third party will reimburse travel related expenses of an employee that travels on UCIP time or for UCIP business, the traveler may seek reimbursement from UCIP and assist with UCIP's reimbursement by the third party.

- (ii) This option should be used if the third-party reimbursement is less than what would be allowed by this policy.
 - (iii) Employee should submit a UCIP Expense Statement in accordance with section 1.A. above for reimbursement from UCIP.
 - (iv) Employee must provide UCIP all documentation required by the third party for reimbursement.
- b. Third Party Reimbursement Directly to Employee.
- (i) If a third party will reimburse the travel related expenses of an employee that travels on UCIP time or for UCIP business, the employee may seek direct reimbursement from the third party.
 - (ii) If the employee is reimbursed directly from the third party, documentation of such reimbursement must be provided to the CFO to assure there has been no duplication of reimbursement, and to retain for tax audit purposes.
 - (iii) In these instances, the maximum that the employee may be reimbursed for meals without tax consequence is the United States Department of State Meal and Incidental (M&IE) rate for their travel destination.
 - (iv) If the amount reimbursed by the third party is greater than allowed by this policy, the difference should be returned to the third party by the employee. If retained by the employee, the amount in excess of this policy must be included in the taxable income of the employee.
- c. Third Party Reimbursement to Employee When UCIP has Reimbursed Expenses.
- (i) If an employee receives reimbursement from a third party for expenses that have been reimbursed by UCIP under this policy, the employee must deposit the total third-party reimbursement with the CFO as a refund of expenditure.
- d. Exceptions to Reimbursement Policy.
- (i) If unique circumstances may prevent a traveler from following this policy, a request for an exception may be made to the CEO.

SECTION J ADVANCES POLICY

- 1. Advance Reimbursement of Expected Expenses.
 - a. Meal & Incidental Per Diem Advances.
 - (i) Advances for meals and incidentals are available at the discretion of the CFO.

- (ii) If the traveler has changes to their travel and are not eligible for reimbursement in the amount of the advance, the amount in excess of the advance will be deducted from other reimbursable expenses submitted for the trip, or on future Expense Statements at the discretion of the CFO.
- b. Exceptions.
 - (i) Any exception to this policy must be approved in writing by the CEO.
 - (ii) If an advance has been made that was in excess of the actual expense, and the excess amount may not be recoverable for any reason, the CFO shall notify the Board of Directors at their next meeting of such circumstance.

SECTION K REVISION HISTORY

- 1. ~~Original Policy Adoption~~Adopted: August 18, 2016
- 2. Revised: February 16, 2017
- 3. Revised: August 17, 2017
- 4. Revised: August 22, 2018
- 5. Revised: October 24, 2019
- 6. Revised: June 18, 2021

SECTION L APPENDICES

- 1. Utah Office of Administrative Rules, Rule R25-7 Travel-Related Reimbursements for State Employees.

R25. Government Operations, Finance.**R25-7. Travel-Related Reimbursements for State Travelers.****R25-7-1. Purpose.**

The purpose of this rule is to establish procedures to pay travel-related Reimbursements to Travelers of an Agency or a Political Subdivision that is subject to this rule.

R25-7-2. Authority and Exemptions.

This rule is established pursuant to:

- (1) Section 63A-3-107, which authorizes the Division of Finance to make rules governing in-state and out-of-state travel expenses; and
- (2) Section 63A-3-106, which authorizes the Division of Finance to make rules governing meeting Per Diem and travel expenses for Board members attending official meetings.

R25-7-3. Definitions.

(1) "Agency" means any Department, division, Board, bureau, office, or other administrative subunit of state government. This definition includes the executive, legislative and judicial branches.

(2) "Board" means a board, commission, council, committee, task force, or similar body established to perform a governmental function.

(3) "Department" means all executive Departments of state government.

(4) "Executive Director" means a Department Executive Director, Department Commissioner, Chief of Staff or the equivalent of a Chief Executive Officer for a Political Subdivision.

(5) "Fleet Vehicle" means a vehicle owned or leased by an Agency or Political Subdivision. This also includes vehicles rented for use as motor pool vehicles by an Agency or Political Subdivision.

(6) "Home Base" means the location from which the Traveler leaves to begin travel and the location to which the Traveler returns to end travel. In determining the Home Base of a Traveler, an Agency should consider at least the following non-exclusive factors:

(a) If the Traveler is leaving on travel directly from home, or if there a valid business reason for the Traveler to go to a designated work location before leaving for the travel destination, the Home Base should be the last location the Traveler was in, home or designated work location, prior to leaving on travel.

(b) If the Traveler is going directly home after the trip, or if there a valid business reason for the Traveler to first go to a designated work location prior to the Traveler returning home, the ending Home Base for travel is the first location the employee goes to when returning from travel.

(7) "Per Diem" means an allowance paid daily.

(8) "Political Subdivision" means a county, city, town, school district, local district, special service district, or any entity, other than an Agency, subject to this rule by statute.

(9) "Rate" means an amount of money.

(10) "Reimbursement" means money paid to compensate a Traveler for money spent.

(11) "Traveler" means any person who is traveling on business for an Agency or Political Subdivision. This definition includes employees, Board members, elected officials, vendors, volunteers and grant recipients or award beneficiaries.

R25-7-4. Eligible Expenses.

(1) Reimbursements are intended to cover any travel-related normal areas of expenses that are ordinary and reasonable in the circumstances.

(2) Requests for Reimbursement must be accompanied by original itemized receipts for any expenses except those for which flat allowance amounts are established.

(3) When an original itemized receipt is not available, Agency or Political Subdivision management may use discretion in determining the appropriate amount of alternative documentation prior to Reimbursement of expenses.

(4) Alcoholic Beverages are not reimbursable.

R25-7-5. Approvals.

(1) For insurance purposes, state business travel, whether reimbursed or not, must have prior approval by an appropriate authority. This also includes non-state employees where the Agency or Political Subdivision is paying for the travel expenses.

(2) Out-of-state travel must be approved by the Executive Director or designee. The approval of in-state travel Reimbursement forms may be considered as documentation of prior approval for in-state travel. Prior approval for out-of-state travel should be documented on form FI5 - "Request for Out-of-State Travel Authorization", in the State's ESS Travel system, or in another system with equivalent controls and calculations.

(3) Exceptions to the prior approval for out-of-state travel must be justified in the comments section of form FI5 "Request for Out-of-State Travel Authorization", in the State's ESS Travel system or in another system with equivalent controls and calculations, and must be approved by the Executive Director or the designee.

(4) The Executive Director or designee must approve any travel to out-of-state functions where more than two Travelers from the same Department are attending the same function at the same time.

R25-7-6. Reimbursement for Meals.

- (1) Travelers who travel on business may be eligible for a meal Reimbursement.
- (2) The Reimbursement will include tax, tips, and other expenses associated with the meal.
- (3) Allowances for in-state travel differ from those for out-of-state travel.
- (a) The daily travel meal allowance for in-state travel is \$45.00 and is computed according to the Rates listed in the following

table.

TABLE 1

In-State Travel Meal Allowances

Meals	Rate
Breakfast	\$11.00
Lunch	\$14.00
Dinner	\$20.00
Total	\$45.00

(b) The daily travel meal allowance for out-of-state travel is \$50.00 and is computed according to the Rates listed in the following table.

TABLE 2

Out-of-State Travel Meal Allowances

Meals	Rate
Breakfast	\$13.00
Lunch	\$14.00
Dinner	\$23.00
Total	\$50.00

(4) Tier I premium locations in this subsection are Anchorage, Alaska; Chicago, Illinois; each location in Hawaii; New York City, New York; San Francisco, California; and Seattle, Washington. Tier II premium locations in this subsection are Atlanta, Georgia; Baltimore, Maryland; Boston, Massachusetts; Dallas, Texas; Los Angeles, California; San Diego, California; and Washington, DC.

(a) When traveling to a Tier I premium location, the Traveler may choose to accept the Per Diem Rate for out-of-state travel, as shown in Table 2 above, or to be reimbursed at the actual meal cost, with original receipts, up to \$71 per day.

(b) When traveling to a Tier II premium location, the Traveler may choose to accept the Per Diem Rate for out-of-state travel, as shown in Table 2 above, or to be reimbursed at the actual meal cost, with original receipts, up to \$61 per day.

(c) Subject to Subsections 6(a) and 6(b), the Traveler will qualify for premium Rates on the day the travel begins and the day the travel ends only if the trip is of sufficient duration to qualify for meals on that day.

(d) Complimentary meals with lodging accommodations and meals included in event registration costs are deducted from the premium location allowance as follows:

(i) Tier I Location

(a) If breakfast is provided deduct \$18, leaving a premium allowance for lunch and dinner of actual up to \$53.

(b) If lunch is provided deduct \$19, leaving a premium allowance for breakfast and dinner of actual up to \$52.

(c) If dinner is provided deduct \$34, leaving a premium allowance for breakfast and lunch of actual up to \$37.

(ii) Tier II Location

(a) If breakfast is provided deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$45.

(b) If lunch is provided deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$44.

(c) If dinner is provided deduct \$28, leaving a premium allowance for breakfast and lunch of actual up to \$33.

(d) The Traveler must use the same method of Reimbursement for an entire day.

(e) Actual meal cost includes tips.

(5) When traveling in foreign countries, the Traveler may choose to accept the Per Diem Rate for out-of-state travel, as shown in Table 2, or to be reimbursed the actual meal cost, with original receipts, not to exceed the federal Reimbursement Rate for the location as of the date of travel.

(a) The Traveler may use both Reimbursement methods during a trip; however, they must use the same method of Reimbursement for an entire day.

(b) Actual meal cost includes tips.

(6) The meal Reimbursement calculation is comprised of three parts:

(a) The day the travel begins. The Traveler's entitlement is determined by the time of day the Traveler leaves their Home Base, as illustrated in the following table.

TABLE 3

The Day Travel Begins

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
12:01 AM -	6:01 AM -	12:01 PM -	6:01 PM -
6:00 AM	12:00 PM	6:00 PM	12:00 AM
*B, L, D	*L, D	*D	*no meals

In-State			
\$45.00	\$34.00	\$20.00	\$0
Out-of-State			
\$50.00	\$37.00	\$23.00	\$0

*B = Breakfast, L = Lunch, D = Dinner

(b) The days at the location.

(i) Complimentary meals and meals included in a registration cost are deducted from the total daily meal allowance. However, a continental breakfast will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the facility. The meal is considered a "continental breakfast" if no hot food items are offered.

(ii) Meals provided on airlines will not reduce the meal allowance.

(c) The day the travel ends. The meal Reimbursement the Traveler is entitled to is determined by the time of day the Traveler returns to their Home Base, as illustrated in the following table.

TABLE 4

The Day Travel Ends

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
12:01 AM - 6:00 AM	6:01 AM - 12:00 PM	12:01 PM - 6:00 PM	6:01 PM - 12:00 PM
*no meals	*B	*B, L	*B, L, D
In-State			
\$0	\$11.00	\$25.00	\$45.00
Out-of-State			
\$0	\$13.00	\$27.00	\$50.00

*B = Breakfast, L = Lunch, D = Dinner

(7) A Traveler may be authorized by the Executive Director or designee to receive a taxable meal allowance on an officially approved trip when the Traveler's farthest destination is at least 100 miles one way from their Home Base and the Traveler does not stay overnight.

(a) Breakfast is paid when the Traveler leaves their Home Base before 6:00 a.m.

(b) Lunch is paid when the Traveler leaves their Home Base before 10:00 a.m. and returns after 2:00 p.m.

(c) Dinner is paid when the Traveler leaves their Home Base and returns at or after 6:00 p.m.

(d) The allowance is not considered an absolute right of the Traveler and is authorized at the discretion of the Executive Director or designee.

R25-7-7. Meals for Statutory Non-Salaried State Boards.

(1) When a Board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where employees or other advisors or consultants must, of necessity, attend such a meeting in order to permit the Board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the Board is requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

R25-7-8. Reimbursement for Lodging.

A Traveler who travels on business may be eligible for a lodging Reimbursement.

(1) For stays at a conference hotel, the Traveler will be reimbursed the actual cost plus tax and any mandatory fees charged by the hotel for both in-state and out-of-state travel. The Traveler must include the conference registration brochure with the Travel Reimbursement Request, form FI 51A, FI 51B, on ESS Travel, or equivalent form or system.

(2) For in-state lodging at a non-conference hotel, the Traveler will be reimbursed the actual cost up to \$75 per night for single occupancy plus tax and any mandatory fees charged by the hotel except as noted in the table below.

TABLE 5

Cities with Differing Rates

Note: The Rates described below indicate the nightly single occupancy room Rate. Any applicable taxes and mandatory fees are in addition to the Rates below.

City	Rate
Blanding	\$85.00
Bluff	\$100.00
Brigham City	\$80.00
Bryce Canyon City	\$90.00
Cedar City	\$80.00
Duchesne	\$90.00
Ephraim	\$80.00
Fillmore	\$80.00
Hanksville	\$85.00

Heber	\$85.00
Kanab	\$90.00
Layton	\$90.00
Logan	\$90.00
Mexican Hat	\$90.00
Moab/Green River	\$110.00
Monticello	\$80.00
Ogden	\$95.00
Park City/Midway	\$110.00
Provo/Orem/Lehi/American Fork/Springville	\$85.00
Roosevelt/Ballard	\$90.00
Salt Lake City Metropolitan Area (Draper to Farmington), Tooele	\$100.00
St. George/Washington/Springdale/Hurricane/ La Verkin	\$85.00
Torrey	\$95.00
Tremonton	\$90.00
Tropic	\$95.00
Vernal	\$95.00
Other Utah Cities	\$75.00

(3) Travelers traveling less than 50 miles from their Home Base are not entitled to lodging Reimbursement. Miles are calculated from the Traveler's Home Base. An Executive Director may use discretion to authorize Reimbursement for lodging if the Agency or Political Subdivision determines lodging is reasonable and in the best interest of the state. For example, if the Traveler is required to work at the travel destination after normal working hours or early the next day, or when weather or other safety issues exist, lodging may be appropriate.

(4) When an Agency or Political Subdivision pays for a person from out-of-state to travel to Utah, the in-state lodging Per Diem Rates will apply.

(5) For out-of-state travel stays at a non-conference hotel, the Traveler will be reimbursed the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging Rate for the location. For Agency Travelers, these reservations must be made through the State Travel Office.

(6) For Agency Travelers, the State will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for in-state or out-of-state travel stays when reservations are made through the State Travel Office.

If lodging is not available at the allowable Per Diem Rate in the area the Traveler needs to stay, the State Travel Office will book a hotel with the best available Rate. In this circumstance, the Traveler will be reimbursed at the actual Rate booked.

If a Traveler chooses to stay at a hotel that costs more than the allowable Per Diem Rate, the Traveler will only be reimbursed for the allowable Per Diem Rate plus tax and any mandatory fees charged by the hotel.

(7) Lodging is reimbursed at the Rates listed in Table 5 for single occupancy only. For double Traveler occupancy, add \$20, for triple Traveler occupancy, add \$40, for quadruple Traveler occupancy, add \$60.

(8) Exceptions will be allowed for unusual circumstances when approved in writing by the Traveler's Executive Director or designee prior to the trip.

(a) For out-of-state travel, the approval may be on the form FI 5, in the State's ESS Travel system, or in another system with equivalent controls and calculations.

(b) Attach the written approval to the Travel Reimbursement Request, form FI 51B, FI 51D, in ESS Travel, or in another equivalent form or system.

(9) A proper receipt for lodging accommodations must accompany each request for Reimbursement.

A proper receipt is a copy of the registration form generally used by a motel or hotel which includes the following information: name of motel/hotel, street address, town and state, telephone number, receipt date, names of occupants dates of occupancy, amount and date paid, number in the party, and single, double, triple, or quadruple occupancy.

(10) When lodging is required, a Traveler should stay at the lodging facility nearest to the ultimate destination point of travel where state lodging Per Diem Rates are accepted in order to minimize transportation costs.

(11) A Traveler may also elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a hotel. With proof of staying overnight away from home on approved business, the Traveler will be reimbursed the following:

(a) \$25 per night with no receipts required; or

(b) Actual cost up to \$40 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

(12) A Traveler on assignment away from the Home Base for longer than 90 days will be reimbursed as follows:

(a) First 30 days - follow regular rules for lodging and meals. Lodging receipt is required.

(b) After 30 days - \$46 per day for lodging and meals. No receipt is required.

R25-7-9. Reimbursement for Incidentals.

Travelers who travel on business may be eligible for a Reimbursement for incidental expenses.

(1) A Traveler will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips, maid service, and bellman. Gratuities or tips for various services such as assistance with baggage, maid service, and bellman, may be reimbursed up to a combined maximum of \$5.00 per day. Include an original receipt for each individual incidental item above \$19.99.

(2) A Traveler will be reimbursed for incidental ground transportation and parking expenses.

- (a) A Traveler shall document all official business use of taxi, bus, parking, and other ground transportation including dates, destinations, parking locations, receipts, and amounts.
- (b) Personal use of such transportation to a restaurant is not reimbursable.
- (c) The maximum that airport parking will be reimbursed is the economy lot parking Rate at the airport the Traveler is flying out of. A receipt is required for amounts of \$20 or more.
- (d) Gratuities and tips for ground transportation will be reimbursed up to the greater of \$5 or 18% for each ride. Gratuities and tips must be shown on an original receipt.
- (3) For an Agency, a conference registration should be paid in advance by check or with a purchasing card.
- (a) A copy of the approved FI 5 form must be included with the payment voucher or purchase card log for out-of-state registrations.
- (b) For an Agency, if a Traveler must pay the registration upon arrival, and does not have a purchase card or personal credit card, the Agency is expected to process a payment document and have the Traveler take the state warrant to the event.
- (4) A demonstrable expense for a business call will be reimbursed at the actual cost.
- (a) The Traveler shall list the amount of these calls separately on the Travel Reimbursement Request, form FI 51A, FI 51B, or in ESS Travel or equivalent form or system.
- (b) The Traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for business telephone calls and personal telephone calls.
- (5) An allowance for personal telephone calls made while out of town on business overnight may be based on the number of nights away from home. The Traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for personal telephone calls. Reimbursement must be calculated as follows:
 - (a) four nights or less, actual amount up to \$2.50 per night;
 - (b) five to eleven nights, actual amount up to \$20.00;
 - (c) twelve nights to thirty nights, actual amount up to \$30.00; and,
 - (d) more than thirty days, start over
- (6) Laundry expenses up to \$18.00 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night. For use of coin-operated laundry facilities, the Traveler must provide a list of dates, locations, and amounts.
- (7) An amount of \$5 per day will be allowed for Travelers away in excess of six consecutive nights beginning after the sixth night.
 - (a) This amount covers miscellaneous incidentals not covered in this rule.
 - (b) This allowance is not available for Travelers going to conferences.
- (8) An Agency or Political Subdivision may provide for a Traveler to return home over a weekend when the business portion of a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-10. Reimbursement for Transportation.

- A Traveler who travels on business may be eligible for a transportation Reimbursement.
- (1) Air transportation is limited to Air Coach or Excursion class. Priority seating charges will not be reimbursed unless preapproved by the Executive Director or designee.
 - (a) For Agency Travelers, all reservations should be made through the State Travel Office for the least expensive air fare available at the time reservations are made.
 - (b) Only one change fee per trip will be reimbursed.
 - (c) The explanation for the change and any other exception to this rule must be given and approved by the Executive Director or designee.
- (2) A Traveler may be reimbursed for mileage to and from the airport and long-term parking or away-from-the-airport parking.
 - (a) The maximum Reimbursement for parking, whether a Traveler parks at the airport or away from the airport, is the long term parking Rate at the airport they are flying out of.
 - (b) The parking receipt must be included with the Travel Reimbursement Request, form FI 51A, FI 51B, in ESS Travel or equivalent form or system for amounts of \$20 or more.
 - (c) A Traveler may be reimbursed, up to the maximum Reimbursement Rate, for mileage to and from the airport to allow someone to drop them off and to pick them up.
- (3) A Traveler may use a private vehicle with approval from the Executive Director or designee.
 - (a) Only one person in a vehicle may receive the Reimbursement, regardless of the number of people in the vehicle.
 - (b) Reimbursement for a private vehicle will be at the Rate of 38 cents per mile or 56 cents per mile if a Fleet Vehicle is not available to the Traveler.
 - (i) To determine which Rate to use, the Traveler must first determine if a Fleet Vehicle is available that meets the Traveler's needs. This does not apply to special purpose vehicles. If reasonably available, the Traveler should use a Fleet Vehicle. If a Fleet Vehicle is not reasonably available, the Agency or Political Subdivision may approve the Traveler to use a private vehicle. If a Fleet Vehicle is not reasonably available, the Traveler may be reimbursed at 56 cents per mile.
 - (ii) If a trip is estimated to average 100 miles or more per day, the Agency or Political Subdivision should approve the Traveler to reserve a Fleet Vehicle if one is reasonably available. Doing so will cost less than if the Traveler takes a private vehicle. If the Agency or Political Subdivision approves the Traveler to take a private vehicle, the Traveler will be reimbursed at the lower Rate of 38 cents per mile not to exceed the expense calculated in the link located in Subsection (e).

(c) A Reimbursement Rate that is more restrictive than the Rate established in this Section may be established by the Agency or Political Subdivision.

(d) Any exceptions to this mileage Reimbursement Rate guidance must be approved in writing by the Traveler's Executive Director or designee.

(e) A cost comparison worksheet is available at: <http://fleet.utah.gov/motor-pool-a/demand-motor-pool/personal-vehicle-vs-rental-vehicle/>

(f) Mileage will be computed using Mapquest, GoogleMaps or other generally accepted route planning website, or from the latest official state road map and will be limited to the most economical, usually traveled routes.

(g) If the Traveler uses a private vehicle on official business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(h) For an Agency Traveler, an approved "Private Vehicle Usage Report", form FI 40, should be included with the documentation reporting miles driven on business during the payroll period.

(i) Mileage Reimbursement may be allowed on an approved "Travel Reimbursement Request", form FI 51A, FI 51B, or in ESS Travel, or equivalent form or system, if other costs associated with the trip are to be reimbursed at the same time.

(4) A Traveler may choose to drive instead of flying if preapproved by the Executive Director or designee.

(a) If the Traveler drives a Fleet Vehicle, the Traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The Traveler may also be reimbursed for incidental expenses such as toll fees and parking fees.

(b) If the Traveler drives a privately-owned vehicle, Reimbursement will be at the Rate of 38 cents per mile or the airplane fare, whichever is less, unless otherwise approved by the Executive Director or designee.

(i) The lowest fare available within 30 days prior to the departure date will be used when calculating the cost of travel for comparison to private vehicle cost.

(ii) A comparison printout which is available through the State Travel Office is required when the Traveler is taking a private vehicle.

(iii) The Traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of an airline trip.

(iv) If the Traveler uses a private vehicle on official business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(c) When submitting the Reimbursement form, attach a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of driving was less than or equal to the total cost of flying for the trip.

(d) If the travel time taken for driving during the Traveler's normal work week is greater than that which would have occurred had the Traveler flown, the excess time used must not count as time worked.

(5) Use of non-fleet rental vehicles must be approved in writing in advance by the Executive Director or designee.

(a) An exception to advance approval of the use of rental vehicles shall be fully explained in writing with the request for Reimbursement and approved by the Executive Director or designee.

(b) Detailed explanation is required if a rental vehicle is requested for a Traveler staying at a conference hotel.

(c) When making rental car arrangements through the State Travel Office, reserve the vehicle you need. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(i) A Traveler should rent vehicles to be used for business in their own names, using a contract available to the Traveler's Agency or Political Subdivision to ensure the Agency's or Political Subdivision's insurance coverage is extended in the rental.

(ii) For Agency Travelers, a rental vehicle reservation not made through the State Travel Office must be approved in advance by the Executive Director or designee.

(iii) The Traveler will be reimbursed the actual Rate charged by the rental agency.

(iv) The Traveler must have approval for a rental car in order to be reimbursed for rental car parking.

(6) Travel by private airplane for official business must be approved in advance by the Executive Director or designee.

(a) The pilot must certify to the Executive Director or designee that the pilot is certified to fly the plane being used for business.

(b) If the plane is owned by the pilot, the pilot must certify the existence of at least \$500,000 of liability insurance coverage.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the Traveler and the Agency or Political Subdivision as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

(d) Reimbursement will be made at 56 cents per mile.

(e) Mileage calculation is based on air mileage and is limited to the most economical, usually-traveled route.

(7) Travel by private motorcycle must be approved prior to the trip by the Executive Director or designee. Travel will be reimbursed at 20 cents per mile.

(8) For Agency Travelers, a car allowance may be allowed in lieu of mileage Reimbursement in certain cases. Prior written approval from the Executive Director, the Executive Director of the Department of Government Operations, and the Governor is required.

KEY: air travel, per diem allowances, state travelers, transportation

Date of Enactment or Last Substantive Amendment: February 23, 2021

Notice of Continuation: February 8, 2018

Authorizing, and Implemented or Interpreted Law: 63A-3-107; 63A-3-106

UTAH COUNTIES INDEMNITY POOL AGENDA ITEM REQUEST POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is June 18 of 2021.
2. This policy should be reviewed annually, but not less than every five years by the governing body. This policy will also be reviewed any time that changes to laws or rules governing open public meetings are amended in a manner which would require review and update to this policy.
3. This policy will also be reviewed any time that changes to laws or rules governing the rules of procedure of board meetings of interlocal agencies are amended or recommendations are made by the UCIP Board Chair, CEO or CFO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the policy and procedure related to having an item placed on the agenda of a regularly scheduled meeting of the Board with the intent to:
 - a. Provide a procedure to allow persons access to request an item be placed on the Board's meeting agenda for deliberation and/or action;
 - b. To assure meetings of the Board comply with all requirements of the Utah Public and Open Meetings Act, and more specifically, the meeting agenda meets requirements of the Act.
 - c. To assure all meetings of the Board are conducted as effectively and efficiently as possible.

SECTION C AUTHORITY

1. The Board has authority to implement this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to development and approval of all agenda for all public meetings of the Board with the exception of emergency meetings as defined in the Act.
2. Nothing in this policy is meant to create any right to any person to have an item placed on the agenda of the Board, nor limit any such right any person may have under the laws of the State of Utah.

SECTION E DEFINITIONS

1. Agenda: the properly noticed list of items for discussion, deliberation or action of a meeting of the Board.
2. Act: the Utah Open and Public Meetings Act.
3. Board: the Board of Directors of the Utah Counties Indemnity Pool.
4. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
5. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
6. Chair: the individual conducting a meeting of the UCIP Board of Directors.
7. Clerk: the individual assigned by the UCIP Board of Directors to prepare the agenda for meetings of the Board.
8. Director: any individual member of the UCIP Board of Directors.
9. Meeting: a meeting as defined in OPMA.
10. Member: a currently participating Member of UCIP.
11. OPMA: the Utah Open and Public Meetings Act.

SECTION F POLICY STATEMENTS

1. The Board intends to assure all items discussed, deliberated or acted upon at an open public meeting of the Board have been properly noticed to the public in advance of the meeting, with reasonable specificity, in accordance with the Act.
2. The Board intends to conduct all meetings efficiently and effectively in part by assuring all items placed on the agenda for discussion, deliberation or action are timely, pertinent and within the scope of authority of the Board.
3. The Board considers agenda items such as Other Business, Open Forum or Public Comment not to meet the intent of the Act's requirement for each agenda item to provide "reasonable specificity" of the item to be discussed or acted upon.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Directors. A Director may request an item be placed on the meeting agenda by making such request to the Clerk, either in writing or orally no later than 26 hours in advance of the meeting.
2. Members. An elected or appointed official of a Member may request an item be placed on the meeting agenda by making such request in writing to the Clerk no later than 26 hours in advance of the meeting.
3. CEO and CFO. The CEO and CFO may request an item be placed on the agenda by making such request to the Clerk, either in writing or orally no later than 24 hours in advance of the meeting.
4. Staff. UCIP staff other than the CEO and CFO may request an item be placed on the agenda by:
 - a. If the item is UCIP business related the employee is urged to work with the CEO or CFO to have such request made by the CEO or CFO, but may make such a request using the procedure for members of the public;
 - b. If the agenda item is of a personnel nature the employee is urged to work with the CEO to have such request made by the CEO, but may make such a request using the procedure for members of the public; or
 - c. If the agenda item is of a personal nature, such request must be made using the procedure for members of the public.
5. Members of the Public. A person may request an item be placed on the agenda of the Board by completing the Request for UCIP Meeting Agenda Item form and presenting the form to the Clerk either in person, by mail or electronically no later than 10 days prior to the scheduled meeting. The Request for UCIP Meeting Agenda Item form will be made available to the public upon request to the Clerk, at the UCIP offices and on the UCIP website.
6. Compliance with Act. All agenda item requests must provide adequate information on the issue to be discussed under the agenda item, to assure the agenda describes the topic of the item with “reasonable specificity” to comply with the Act.
7. Review of Requests. All Request for UCIP Meeting Agenda Item forms submitted to the Clerk shall be provided to each member of the Board. The Chair may accept a request, or if not accepted by the Chair, the request may be accepted by consent of four or more other Directors. If accepted by the Chair or other Directors, the Clerk shall place the item on the agenda.

8. Final Agenda Review. The Clerk shall provide the Chair of the governing body a draft of the agenda for final review and approval with adequate time to allow the Chair to review and approve the agenda no later than 24 hours in advance of the meeting.
9. Items Not Properly Requested. The Clerk shall assure the agenda noticed in compliance with the Act is the agenda as approved by the Chair under this policy and procedure and shall not place or allow to be placed on the agenda any item that was not approved in accordance with this policy and procedure.
10. Posting Agenda as Part of Meeting Notice. The Clerk shall post the final agenda approved by the Chair as part of the meeting notice in compliance with the notice requirements of the Act.
11. No agenda item may be added to the agenda within 24 hours of the meeting.

SECTION H REVISION HISTORY

4. Adopted: June 18, 2021

SECTION I APPENDICES

4. There are no appendices to this policy.

UTAH COUNTIES INDEMNITY POOL BOARD ETHICAL BEHAVIOR POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is June 18, 2021.
2. This policy should be reviewed annually, but not less than every five years by the Board.
3. This policy should also be reviewed any time that changes to laws or rules governing ethics of the officers and employees of interlocal agencies are amended, or recommendations are made by the UCIP CEO or CFO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines policies, procedures, prohibitions, limitations and requirements related to the ethical behavior of UCIP Directors.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Directors of UCIP.

SECTION E DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
3. CFO: the Chief Financial Officer of the Utah Counties Indemnity Pool.
4. Conflict of Interest: as identified in the Utah Public Officer's and Employees' Ethics Act.

5. Director: an individual member of the Board of the Utah Counties Indemnity Pool.
6. Financial Interest: any interest in a business which exceeds a current market value of \$2,000.00.
7. Financial Interest: is not an interest in a business resulting from investments made by an investment manager as part of a retirement investment portfolio, unless such investment is the result of specific direction given to the investment manager by the employee.
8. Pool: the Utah Counties Indemnity Pool.
9. UCIP: the Utah Counties Indemnity Pool.

SECTION F POLICY STATEMENTS

1. The Board expects exemplary ethical behavior of all Directors of the Pool to assure confidence in the operations of the Pool by UCIP Members, state and local officials and the general public.
2. The Board believes adherence to the policies and procedures outlined in this policy will assure compliance of all Directors with U.C.A. 67-16-101 et. seq. Utah Public Officer's and Employees' Ethics Act.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. All UCIP Directors shall comply with all provisions of the Utah Public Officer's and Employees' Ethics Act.
2. No Director shall use their position as a UCIP Director for personal gain or special privilege.
3. Directors shall make a written request for records they desire to use or disclose for personal purpose in accordance with the Government Records Access Management Act (GRAMA). Disclosure or use of records maintained by UCIP for personal purpose, which were not provided to the Director in response to a valid GRAMA request is a violation of this policy which may result in disciplinary action including termination.
4. Directors shall not seek, solicit, accept or take a pecuniary gift that is related to their position with UCIP including but not limited to cash, gift cards or prepaid credit cards that would tend to influence their judgement.
5. Directors shall not seek, solicit, accept or take a nonpecuniary gift that is related to their position with UCIP that exceeds a value of \$50.00.

6. Directors involved in the procurement of services, supplies or equipment shall not seek, solicit, accept or take a gift from a vendor or provider of such services, supplies or equipment that exceeds a value of \$10.00.
7. Directors shall disclose, in writing, to the Board any Conflict of Interest as identified in the Utah Public Officer's and Employees' Ethics Act, when the conflict is created and annually as provided by the Bylaws.
8. In addition to the written Conflict of Interest Statement, Directors who have a Conflict of Interest will also verbally disclose the conflict any time the Director is involved in any discussion related to the conflict occurs.
9. Directors may not be compensated by another person to assist such person in a transaction with UCIP, whether or not such assistance is disclosed. This shall not prohibit the Director in assisting a Member, that the Director is an officer or employee of, in a transaction with UCIP.
10. Directors may not have a Financial Interest in a business that conducts business with UCIP.
11. Directors may not have a Financial Interest in a business that creates a Conflict of Interest with the Director's public duties without disclosing such conflict.

SECTION H REVISION HISTORY

1. Adopted: June 18, 2021

SECTION I APPENDICES

1. Conflict of Interest and Disclosure.

UTAH COUNTIES INDEMNITY POOL

Member Equity Calculation

County	2021	Total 1992-2021				Percentage Net Equity to 2021 Contribution	
	Contribution	Contribution	Equity	WC Deficit	Dividend Rcvd		Net Equity
Beaver	\$ 196,687	\$ 2,767,354	\$ 301,790	(\$ 50,930)	\$ 7,152	\$ 243,708	123.9%
Box Elder	360,498	6,488,685	777,998	(133,938)	4,561	639,499	177.4%
Daggett	52,180	1,105,010	99,789	(33,220)	500	66,069	126.6%
Davis	1,001,973	14,603,383	1,564,780	(305,179)	10,836	1,248,765	124.6%
Duchesne	296,485	4,260,606	475,687	(95,294)	2,616	377,777	127.4%
Emery	201,015	5,353,076	701,438	(127,706)	3,096	570,636	283.9%
Garfield	151,015	2,752,546	313,860	(49,426)	7,397	257,037	170.2%
Iron	370,892	6,063,910	695,571	(122,339)	5,303	567,929	153.1%
Juab	158,189	3,188,137	367,186	(87,900)	7,088	272,198	172.1%
Kane	195,021	3,096,800	334,575	(61,285)	2,534	270,756	138.8%
Millard	291,694	4,751,335	492,610	(113,026)	3,850	375,734	128.8%
Morgan	80,449	1,184,667	79,956	(39,796)	500	39,660	49.3%
Piute	33,424	660,797	70,909	(18,775)	1,392	50,742	151.8%
Rich	44,629	1,203,573	138,824	(35,596)	737	102,491	229.7%
San Juan	235,326	4,980,961	551,153	(121,603)	4,030	425,520	180.8%
Sanpete	198,539	2,994,265	363,617	(52,586)	1,868	309,163	155.7%
Sevier	246,194	3,684,379	398,008	(67,396)	2,892	327,720	133.1%
Uintah	412,191	7,754,905	873,129	(152,578)	11,127	709,424	172.1%
Wasatch	330,106	5,838,315	614,638	(154,015)	4,424	456,199	138.2%
Washington	618,230	9,172,117	1,000,184	(185,871)	6,812	807,501	130.6%
Wayne	51,867	1,343,590	158,880	(32,616)	1,613	124,651	240.3%
Weber	1,283,482	15,785,266	1,356,894	(372,087)	500	984,307	76.7%
Total	\$6,810,086	\$109,033,676	\$11,731,465	(2,413,158)	\$ 90,828	\$9,227,479	135.5%
Grand		1,522,004					
Tooele		3,585,946					
Cache		4,308,587					
Utah		8,824,236					
Carbon		2,728,861					
NonEquity	516,964	5,067,620					
UCIP	3,157	93,856					

UTAH COUNTIES INDEMNITY POOL

Loss Ratio Report as of 12/31/20

County	Contribution			Total	Estimated Ultimate Loss Ratio				Estimated Ultimate Combined Ratio			
	2017	2018	2019		2017	2018	2019	Total	2017	2018	2019	Total
Beaver	148,900	161,720	167,036	477,656	26.0%	44.8%	45.3%	41.4%	67.0%	88.9%	87.4%	83.8%
Box Elder	304,092	296,874	324,196	925,162	239.6%	5.7%	14.0%	88.3%	280.6%	49.8%	56.1%	130.7%
Daggett	68,256	66,545	51,067	185,868	363.5%	0.0%	7.5%	125.3%	404.5%	44.1%	49.6%	167.7%
Davis	744,768	770,670	847,278	2,362,716	62.1%	35.1%	28.8%	44.6%	103.1%	79.2%	70.9%	87.0%
Duchesne	231,217	241,418	282,746	755,381	78.8%	21.6%	52.2%	55.9%	119.8%	65.7%	94.3%	98.3%
Emery	205,891	196,008	200,171	602,071	101.6%	0.2%	73.1%	59.1%	142.6%	44.3%	115.2%	101.5%
Garfield	157,565	143,117	139,404	440,086	34.9%	0.0%	396.5%	134.4%	75.9%	44.1%	438.6%	176.8%
Iron	254,855	281,041	328,734	864,630	15.4%	1.7%	0.8%	6.0%	56.4%	45.8%	42.9%	48.4%
Juab	154,571	128,895	147,955	431,421	12.3%	4.8%	259.6%	93.1%	53.3%	48.9%	301.7%	135.4%
Kane	190,723	175,853	175,900	542,476	11.7%	14.1%	50.1%	24.4%	52.7%	58.2%	92.2%	66.8%
Millard	223,820	230,752	257,275	711,847	29.0%	54.4%	217.7%	113.1%	70.0%	98.5%	259.8%	155.5%
Morgan	83,975	75,791	74,192	233,958	166.2%	0.3%	245.3%	133.1%	207.2%	44.4%	287.4%	175.5%
Plute	28,240	29,261	33,153	90,654	27.1%	38.4%	17.2%	29.2%	68.1%	82.5%	59.3%	71.6%
Rich	52,857	44,597	39,832	137,286	349.2%	21.7%	0.0%	129.7%	390.2%	65.8%	42.1%	172.0%
San Juan	239,016	220,690	218,922	678,628	7.7%	88.6%	89.7%	59.3%	48.7%	132.7%	131.8%	101.7%
Sanpete	129,556	141,917	178,462	449,935	11.7%	60.9%	49.9%	47.8%	52.7%	105.0%	92.0%	90.2%
Sevier	209,142	202,216	217,414	628,772	11.3%	87.0%	64.5%	55.2%	52.3%	131.1%	106.6%	97.6%
Uintah	412,084	388,589	403,289	1,203,962	11.8%	0.8%	77.4%	30.1%	52.8%	44.9%	119.5%	72.5%
Wasatch	263,257	257,516	294,558	815,331	56.7%	39.1%	40.3%	43.6%	97.7%	83.2%	82.4%	86.0%
Washington	469,548	487,624	600,314	1,557,486	2.2%	18.6%	25.5%	17.8%	43.2%	62.7%	67.6%	60.2%
Wayne	69,652	60,985	47,461	178,098	0.0%	0.0%	38.6%	9.1%	41.0%	44.1%	80.7%	51.5%
Weber	974,587	1,044,090	1,233,708	3,252,385	91.9%	72.1%	4.5%	58.8%	132.9%	116.2%	46.6%	101.2%
UCIP	7,949	5,622	3,658	17,229	0.0%	0.0%	0.0%	0.0%	41.0%	44.1%	42.1%	42.2%
NonEquity	475,906	472,376	501,005	1,449,287	5.4%	96.4%	60.3%	57.9%	46.4%	140.5%	102.4%	100.3%
Total	6,100,427	6,124,167	6,767,730	18,992,324	58.8%	40.1%	56.5%	52.0%	99.8%	84.2%	98.6%	94.4%
Reinsurance Expense Ratio					26.1%	27.8%	26.5%	26.8%				
Operating Expense Ratio					14.9%	16.3%	15.6%	15.6%				

UTAH COUNTIES INDEMNITY POOL

Loss Ratio Report as of 12/31/20

County	Contribution					Total	Estimated Ultimate Loss Ratio					Estimated Ultimate Combined Ratio					Total	
	2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	2015	2016	2017	2018	2019		
Beaver	117,359	140,472	148,900	161,720	167,036	735,487	75.5%	42.3%	26.0%	44.8%	45.3%	45.5%	125.0%	85.1%	67.0%	88.9%	87.4%	89.1%
Box Elder	278,626	294,948	304,092	296,874	324,196	1,498,736	2.4%	1.9%	239.6%	5.7%	14.0%	53.6%	51.9%	44.7%	280.6%	49.8%	56.1%	97.4%
Daggett	60,647	66,268	68,256	66,545	51,067	312,783	46.0%	73.1%	363.5%	0.0%	7.5%	104.9%	95.5%	115.9%	404.5%	44.1%	49.6%	148.8%
Davis	590,854	677,183	744,768	770,670	847,278	3,630,753	6.8%	56.9%	62.1%	35.1%	28.8%	38.6%	56.3%	99.7%	103.1%	79.2%	70.9%	82.2%
Duchesne	174,377	210,198	231,217	241,418	282,746	1,139,956	2.9%	201.4%	78.8%	21.6%	52.2%	71.1%	52.4%	244.2%	119.8%	65.7%	94.3%	114.7%
Emery	161,016	199,894	205,891	196,008	200,171	962,980	5.9%	22.6%	101.6%	0.2%	73.1%	42.6%	55.4%	65.4%	142.6%	44.3%	115.2%	86.3%
Garfield	141,059	151,505	157,565	143,117	139,404	732,650	5.7%	6.3%	34.9%	0.0%	396.5%	85.4%	55.2%	49.1%	75.9%	44.1%	438.6%	129.2%
Iron	283,609	238,026	254,855	281,041	328,734	1,386,265	37.1%	10.4%	15.4%	1.7%	0.8%	12.7%	86.6%	53.2%	56.4%	45.8%	42.9%	56.6%
Juab	139,647	156,132	154,571	128,895	147,955	727,200	30.3%	45.6%	12.3%	4.8%	259.6%	71.9%	79.8%	88.4%	53.3%	48.9%	301.7%	115.7%
Kane	155,786	186,984	190,723	175,853	175,900	885,246	25.8%	187.9%	11.7%	14.1%	50.1%	59.5%	75.3%	230.7%	52.7%	58.2%	92.2%	103.2%
Millard	230,070	209,178	223,820	230,752	257,275	1,151,095	7.1%	92.1%	29.0%	54.4%	217.7%	83.3%	56.6%	134.9%	70.0%	98.5%	259.8%	127.2%
Morgan	64,573	82,060	83,975	75,791	74,192	380,591	0.0%	1.7%	166.2%	0.3%	245.3%	84.9%	49.5%	44.5%	207.2%	44.4%	287.4%	128.6%
Piute	24,361	26,895	28,240	29,261	33,153	141,910	4.0%	206.4%	27.1%	38.4%	17.2%	57.1%	53.5%	249.2%	68.1%	82.5%	59.3%	100.8%
Rich	43,733	52,334	52,857	44,597	39,832	233,353	6.9%	11.0%	349.2%	21.7%	0.0%	87.0%	56.4%	53.8%	390.2%	65.8%	42.1%	130.8%
San Juan	209,988	232,054	239,016	220,690	218,922	1,120,670	65.3%	18.9%	7.7%	88.6%	89.7%	52.8%	114.8%	61.7%	48.7%	132.7%	131.8%	96.6%
Sanpete	113,423	127,016	129,556	141,917	178,462	690,374	13.4%	25.2%	11.7%	60.9%	49.9%	34.5%	62.9%	68.0%	52.7%	105.0%	92.0%	78.1%
Sevier	174,007	205,041	209,142	202,216	217,414	1,007,820	21.1%	14.8%	11.3%	87.0%	64.5%	40.4%	70.6%	57.6%	52.3%	131.1%	106.6%	84.1%
Utah	358,908	408,004	412,084	388,589	403,289	1,970,874	91.6%	15.2%	11.8%	0.8%	77.4%	38.3%	141.1%	58.0%	52.8%	83.2%	119.5%	82.1%
Wasatch	262,320	324,698	263,257	257,516	294,558	1,402,349	160.0%	58.3%	56.7%	39.1%	40.3%	69.7%	209.5%	101.1%	97.7%	83.2%	82.4%	113.5%
Washington	411,479	474,291	469,548	487,624	600,314	2,443,256	13.4%	3.2%	2.2%	18.6%	25.5%	13.3%	62.9%	46.0%	43.2%	62.7%	67.6%	57.0%
Wayne	61,167	70,355	69,652	60,985	47,461	309,620	34.2%	21.5%	0.0%	0.0%	38.6%	17.6%	83.7%	64.3%	41.0%	44.1%	80.7%	61.5%
Weber	791,887	877,216	974,587	1,044,090	1,233,708	4,921,488	19.7%	23.7%	91.9%	72.1%	4.5%	42.0%	69.2%	66.5%	132.9%	116.2%	46.6%	85.6%
UCIP	6,488	7,949	7,949	5,622	3,658	31,666	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	49.5%	42.8%	41.0%	44.1%	42.1%	43.9%
NonEquity	295,000	405,175	475,906	472,376	501,005	2,149,462	67.2%	8.0%	5.4%	96.4%	60.3%	47.2%	116.7%	50.8%	46.4%	140.5%	102.4%	90.6%
Total	5,150,384	5,823,876	6,100,427	6,124,167	6,767,730	29,966,584	34.2%	39.6%	58.8%	40.1%	56.5%	46.5%	83.7%	82.4%	99.8%	84.2%	98.6%	90.2%
Reinsurance Expense Ratio							31.0%	27.4%	26.1%	27.8%	26.5%	27.6%						
Operating Expense Ratio							18.5%	15.4%	14.9%	16.3%	15.6%	16.1%						

UTAH COUNTIES INDEMNITY POOL BUDGET

	Actual 2019	Actual 2020	Approved 2021	Preliminary 2022
Revenue				
Contributions	\$ 6,767,730	\$ 6,917,142	\$ 7,330,207	\$ 7,480,207
Investments	419,371	194,389	320,000	320,000
Other	11,172	18,179	10,000	10,000
Total Income	7,198,273	7,129,710	7,660,207	7,810,207
Underwriting Expense				
Losses and Loss Adjustments	2,168,034	3,952,071	3,750,000	3,750,000
Reinsurance	1,792,239	1,949,291	2,110,000	2,310,000
Total Underwriting Expenses	3,960,273	5,901,362	5,860,000	6,060,000
Administration Expense				
Directors	45,314	15,932	55,000	55,000
Depreciation	2,887	2,235	3,000	3,000
Risk Management	69,535	43,821	70,000	70,000
Public Relations	14,879	3,310	22,000	42,000
Office	87,903	68,539	100,000	100,000
Financial/Professional	93,478	83,147	100,000	100,000
Personnel	740,363	776,944	815,000	830,000
Total Administrative Expenses	1,054,359	993,927	1,165,000	1,200,000
Total Operating Expense	5,014,632	6,895,289	7,025,000	7,260,000
Change in Net Position	\$ 2,183,641	\$ 234,421	\$ 635,207	\$ 550,207

Utah Counties Indemnity Pool
Sonya White, Chief Financial Officer
5397 S Vine
Murray, UT 84107-6757
sonya@ucip.utah.gov
801.307.2113